

**Building bridges:
Advancing transparency and participation through the articulation of Supreme Audit
Institutions and civil society**

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Abstract

Supreme Audit Institutions (SAIs) are an integral part of the checks and balances system and the mechanisms of horizontal accountability. With sufficient capacity and appropriate governance practices, they can effectively safeguard integrity, promote probity, and help fostering accountability. Concerns about SAIs' institutional and capacity constraints have prompted an increasing demand for them to establish transparency and participation mechanisms, which call for disclosure and dissemination of information and for citizen participation in the audit process. This paper argues that, as these mechanisms gain importance, they become a critical dimension to assess SAIs' performance and contribution to effective government accountability. Therefore, it is important to investigate what kind of transparency and participation mechanisms are being implemented by SAIs, and what could hinder their impact. This paper relies on three selected case studies (Argentina, Costa Rica, Mexico) to analyze different transparency and participation mechanisms adopted by SAIs in order to draw implications for strengthening them in the future.

On December 22, 2011, the 66th United Nations General Assembly adopted the Resolution “Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions” (Resolution N° A/66/209).¹ This Resolution expressly recognizes that Supreme Audit Institutions (SAIs) can accomplish their tasks effectively only if they are independent and protected against outside influence, and it also stresses the critical role SAIs play in promoting the efficiency, accountability, effectiveness and transparency of public administration.

SAIs are critical components of the system of checks and balances and the horizontal accountability mechanisms.² As other specialized oversight bodies, they are created with “the explicit purpose of preventing, canceling, redressing, and/or punishing actions (or non actions) by other state agencies that are deemed unlawful, whether on the grounds of encroachment or of corruption” (O’Donnell 2003, 35). They contribute to enhance governance by improving financial management, preventing corruption, and minimizing mismanagement. Audit agencies are generally aimed at improving public sector management in a way that limits the opportunity for acts of corruption (Stapenhurst and Titsworth 2006; Santiso 2007, 2009; Melo et al. 2009). Also, by strengthening institutional frameworks and reducing the arbitrary application of laws and regulations, SAIs make corrupt practices more risky and less advantageous (Lorenz and Voigt 2007, 5).

SAIs act as auxiliary institutions to legislatures, which are ultimately responsible for enforcing accountability and imposing political sanctions on the government. They provide routine and methodic ex ante “police patrol” that seeks to deter corruption by detecting it, as opposed to forms of oversight and bureaucratic control that are activated on demand and function as “fire-alarms” or third-party opportunities to reveal an agent’s misdeeds to the agent’s principal (McCubbins and Schwartz 1987; Moreno et al. 2003, 96; Siavelis 2000, 76; Eaton 2003, 39; Santiso 2009, 35; Peruzzotti 2010, 7). Although SAIs do not impose sanctions directly, they provide critical information for others to hold the abusers accountable (Moreno et. al. 2003, 81).

Concerns about SAIs’ institutional and capacity constraints and their vulnerability to political interference have prompted an increasing demand for SAIs to establish transparency and

participation mechanisms, as well as a growing number of initiatives aimed at promoting greater collaboration between civil society organizations (CSOs) and SAIs. In November 2007, the 19th triennial general meeting of the International Organization of Supreme Audit Institutions (INTOSAI) established a joint platform with the International Budget Partnership (IBP, an international CSO) and the United Nations Department of Economic and Social Affairs (UNDESA) to examine how national audit agencies could foster collaborative practices to increase civic participation in the audit process. In 2011, the 21st UN/INTOSAI Symposium issued a series of recommendations to enhance public accountability through cooperation between SAIs and citizens, including the acknowledgement of citizen contributions, supporting budget transparency, developing strategies for transparent communication and enhanced relations with the media, and promoting participation to inform audits and to monitor and provide feedback to citizens.³

At the regional level, the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) has acknowledged transparency and participation, and the development of accountability standards, as crucial areas where SAIs need to enhance their capacity, and it has set up specific Commissions for this purpose. At the XIX General Assembly, OLACEFS issued the declaration “Principles Regarding Accountability,” which highlights the importance of active citizen participation as an integral component of the accountability system.⁴ In August 2011, CSOs were formally invited to participate at the annual meeting of OLACEFS’ Accountability Committee. Following this event, in March 2012, OLACEFS convened a meeting in Panama to formally launch a network of supporting institutions (including CSOs) aimed at strengthening fiscal oversight. As a result of this meeting, an agenda of specific initiatives for cooperation between civil society and OLACEFS’ committees was agreed.⁵

Audit institutions around the globe have started adopting transparency and participatory practices and mechanisms at the national and sub-national levels (Ramkumar 2007). For example, in the Philippines, the National Commission on Audit entered into a partnership with several CSOs to conduct participatory audits. In India, the Andhra Pradesh state government is leading a social audit campaign in

collaboration with non-governmental organizations. In Korea, the Board of Audit and Inspection has introduced several mechanisms, such as the Citizen Audit Request System, to encourage citizen participation. Simultaneously, a small but growing community of civil society groups is pioneering innovative methodologies for monitoring public funds and working with audit institutions (Ramkumar 2007). For example, in South Korea, Concerned Citizens for Economic Justice (CCEJ) routinely uses the citizen audit request system to request audit investigations of public projects that are plagued with corruption and/or result in wasted resources. Public Service Accountability Monitor (PSAM) works closely with the South African legislature to track government agency responses to instances of financial misconduct and corruption identified in the Auditor General's reports. Argentina's Civil Association for Equality and Justice (ACIJ) filed a lawsuit against the legislative committee responsible for reviewing audit reports to obtain the minutes of congressional hearing meetings, and then used these records to highlight the lack of legislative action in response to audit recommendations.

Despite these developments, SAIs are not yet widely perceived by citizens as entry points to the accountability system, nor have they developed strong linkages with civil society. Moreover, audit institutions have received little attention outside public finance, and there exists little available knowledge on the comparative approaches of different SAIs with respect to transparency and participation. It is thus important to investigate what kind of transparency and participation mechanisms are being implemented by SAIs, and what could hinder their contribution to effective government accountability. This paper relies on three selected case studies from Latin America (Argentina, Costa Rica, Mexico) to investigate the different transparency and participation mechanisms adopted by SAIs in order to draw implications for strengthening these practices.

Following this Introduction, the first section defines transparency and participation mechanisms in SAIs and provides examples of the kinds of transparency and participatory practices adopted by audit bodies. The section also provides a glimpse on the potential benefits from implementing such practices. Section two presents a brief literature review and some analytical dimensions to understand transparency and participation mechanisms in SAIs. The analysis of

selected case studies is presented in section three. The cases are compared in section four, based on their goals, methodology, institutionalization level, openness to new actors and dissemination of information mechanisms, among other dimensions. Finally, the Conclusion summarizes the main findings of the paper, provides some recommendations for strengthening transparency and participation in SAIs, and advances future research directions.

1. Understanding transparency and participation in SAIs

SAIs have started adopting innovative mechanisms to communicate with the public and to engage in collaborative exercises with civil society. Transparency and participation mechanisms call for disclosure and dissemination of information and for citizen participation in the audit process.⁶

Transparency mechanisms refer to practices developed by audit institutions to make available to the public information on their functioning and the results of audits. These include, among others: public access to information held by SAIs; implementation of an active communication policy; publication and dissemination of audit reports; transparency in the use of SAI resources; transparency in bidding and contracts; publication of SAI's personnel list including positions, salaries, and contact information; publication of sworn declarations of assets and previous professional relationships of SAIs' officials. *Participatory* practices refer to mechanisms for cooperation and communication that facilitate the exercise of active oversight by the public and CSOs. The repertoire of participatory mechanisms includes: participation in the appointment of comptrollers, auditors, and high-level officials; participation in audit planning; participation in oversight, by means of joint audits and social audits; participation in follow-up actions (e.g., monitoring compliance with recommendations); and dissemination of information related to participation and oversight mechanisms. (See Table 1.)

Although cooperation between oversight bodies and civil society is a relatively new development, it shows great potential. Transparency and participation mechanisms bring the promise of producing positive effects in terms of enhancing the effectiveness of SAIs, promoting greater transparency in the public sector, as well as facilitating public participation and better

government accountability. Transparency and participation mechanisms help SAIs produce information on government performance that is particularly relevant to citizens (Ramkumar and Krafchik 2005). By participating in audits, citizens can get information (and help SAIs produce it) that is particularly relevant for them to engage in informed participation and to demand government officials and institutions to be accountable. These mechanisms also improve SAIs effectiveness. For example, by strategically partnering with civil society, SAIs may push legislatures and the executive to take corrective actions in response to audit findings (Ramkumar and Krafchik 2005). Therefore, these mechanisms help compensate for some of the institutional and capacity constraints SAIs suffer in different countries. These cooperation and collaboration practices allow both oversight bodies and civil society to enhance their mutual strengths and counterweigh their constraints, thereby enhancing public accountability (Stapenhurst and O'Brien 2008; Peruzzotti 2006, 2007, 2008; Ramkumar and Krafchik 2005; Dassen and Guillan 2009).

Table 1. Transparency and participation mechanisms in SAIs

Nature of mechanism	Examples of Practices/ Mechanisms
<i>Transparency</i>	<ul style="list-style-type: none"> ▪ Public access to information held by SAIs ▪ Active communication policy ▪ Publication and dissemination of audit reports ▪ Transparency in the use of SAI resources ▪ Transparency in bidding and contracts ▪ Publication of SAI's personnel list including positions, salaries, and contact information ▪ Publication of sworn declarations of goods and previous professional relationships of SAI officials
<i>Participation</i>	<ul style="list-style-type: none"> ▪ Participation in the appointment of comptrollers, auditors, and high-level SAI officials ▪ Participation in audits planning ▪ Participation in oversight – joint audits and social audits ▪ Participation in follow-up (e.g., monitoring compliance with recommendations) ▪ Dissemination of information related participation and oversight mechanisms

Source: Author's elaboration based on ACIJ (2011).

Collaboration with civil society helps overcome some of the obstacles that inhibit the role of audit agencies. For example, CSOs can help build citizen literacy on financial management and oversight; audit agencies may learn from the experience of civil society in tracking public funds

and adapt their methodologies; with the assistance of citizens, CSOs can identify issues for oversight bodies to investigate, or they can contribute to audits with relevant information. Moreover, CSOs may conduct supplementary investigations on issues that have been identified in audit reports; contribute to strengthen the autonomy of oversight bodies by keeping a cautious watch over the appointment of authorities; help monitor the executive's follow-up to audit reports and to subsequent decisions taken by parliamentary committees on the reports; and help build and maintain pressure on the executive to enforce corrective actions (Pyun 2006; Ramkumar 2007; Nino 2008; Wang & Rakner 2008; Van Zyl et al. 2009; Velasquez 2009).

The expected positive impact of these mechanisms is such that some scholars (Peruzzotti 2011) refer to these networks of articulated oversight between social actors and agencies of horizontal accountability as new and innovative forms of political non-electoral accountability. From this perspective, these become innovative forms of accountability that go beyond control of unlawful behavior to reintroduce the question of the political responsiveness and performance of representative institutions. The next section introduces some analytical dimensions to understand the implementation of these practices and to examine their significance and potential impact. These dimensions will be then used to analyze several case studies from Latin America.

2. Literature review and analytical dimensions

As cooperation between audit institutions and civil society, and the implementation of transparency and participation mechanisms in SAIs is a recent phenomenon, financial management literature as well as transparency research have not yet paid systematic attention to these practices. Usually, the literature relates the performance and effectiveness of SAIs to a series of intertwined factors, some internal (institutional design, resources, legal powers, institutional placement, and enforcement mechanisms) and some external (independence from the executive, credibility of the information produced, timeliness of findings, and enforcement of recommendations) (Moreno et al. 2003; Stapenhurst and Titsworth 2006; Santiso 2006, 2007, 2009; Meagher 2004; Speck 2008; Melo et al. 2009). This literature, however, ignores transparency and participation mechanisms.

Concerns about the role of SAIs as agents of horizontal accountability explain the focus of another part of the literature on SAIs' insertion and operational relations with the different components of the accountability network in order to explain their effectiveness (Speck 2008; Santiso 2009; Peruzzotti 2008, 2010). However, this literature focuses on the relations between SAIs and other oversight institutions (including public prosecutors, specialized anticorruption agencies or the judiciary), and it has just started to pay attention to the interaction between SAIs and other social agents. Some studies analyze the benefits of collaboration between SAIs and social actors (Ramkumar and Krafchik 2005, 2007; Pyun 2006; Ramkumar 2007; Wang and Rakner 2008; Van Zyl et al. 2009; Peruzzotti 2007) and present descriptive case studies summarizing a few practices (Nino 2008; Velasquez 2009; ACIJ 2011). However, there has been little to date written on these emerging practices and, specifically, on how these practices are implemented, how they compare to one another, and their impact in terms of advancing accountability. In contrast, this paper argues that, as the linkages of SAIs with the legislature and the general public, as well as patterns of coordination, cooperation and information exchange with other institutions and non-institutional actors, gain increasing importance, they become a critical dimension to assess SAIs' actual performance and their contribution to improving public accountability.

To analyze transparency and participatory mechanisms in SAIs and their impact on enhancing SAIs performance as agents of public accountability, this paper relies on the categories proposed by Fox (2008) to understand the relation between transparency and accountability. (See Table 2.) Fox distinguishes different forms of transparency and accountability, and examines the institutional capacities required for making them effective. He is particularly concerned for the conditions under which transparency mechanisms actually lead to effective accountability. Following his categorization, when SAIs disseminate information that does not reveal how public institutions and programs perform in practice, they would only be exercising some form of opaque transparency. When SAIs disseminate reliable and accessible information that allows identifying responsibilities and assessing the real use of public resources, they would exercise some form of clear transparency.

Accountability in its hardest meaning involves SAIs’ ability to impose sanctions and to promote significant institutional and policy changes. There is an overlapping zone between clear transparency and a softer form of accountability – answerability, or SAIs’ capacity to demand answers from institutions and public officials. This involves capacity for producing information about institutional performance, for gathering information from informants and affected citizens, and for publicly assigning responsibilities as a result of the audit findings.

Table 2. Transparency and accountability

Transparency		Accountability	
<i>Opaque</i>	<i>Clear</i>	<i>Soft</i>	<i>Hard</i>
Dissemination and Access to Information			
	Answerability		
			Sanctions

Source: Fox (2008, 198)

Generally SAIs do not have legal powers for imposing sanctions, but they produce critical information for the enforcement of accountability. As the analysis of the case studies shows, most of the transparency and participatory mechanisms implemented by SAIs in Latin America and elsewhere can be placed in the realm of clear transparency and/or soft forms of accountability– they are instruments and tools for advancing answerability, because they gather information from citizens as well as produce and disseminate reliable information on institutional performance that allows the identification of public officials’ responsibilities. However, the dissemination of such information through clear transparency or even answerability mechanisms does not guarantee effective accountability in terms of sanctions and redress. This paper argues that only by relying on participatory mechanisms that involve some forms of cooperation and joint work with civil society, SAIs become agents of accountability in its hardest meaning – they can promote institutional changes and trigger sanctions by other actors. Examples from the region show that SAIs can be modestly successful in constraining the executive and promoting effective sanctions when they have reached out and effectively coordinated with non-institutional actors that are able to enforce vertical accountability, particularly civil society and the media (Peruzzotti 2007, 2008; Rose-Ackerman et al. 2010, 53).⁷

3. Case studies

Audit institutions in Argentina, Costa Rica and Mexico have all adopted transparency and participatory mechanisms. In Argentina, the General Audit Office has conducted a Participatory Planning Program to incorporate feedback from civil society into the audit plan. In Costa Rica, the General Comptroller Office has implemented an innovative transparency and information system. Mexico's SAI has established a Transparency Liaison Unit and mechanisms to receive and incorporate citizens' complaints. Each case study presented below examines how these different mechanisms and practices were implemented through an analysis of their goals, strategies and methodology, actors, resources, mechanisms for the dissemination of information, and impact, among other dimensions.⁸

3.1 Some background on the cases

The selected cases shed light on the implementation of transparency and participatory mechanisms in contrasting institutional contexts. Unlike Costa Rica, Argentina and Mexico's SAIs operate within a federal system. Costa Rica stands out for the relative strength of accountability mechanisms, while Argentina is a democracy with accountability deficits. Innovative accountability agencies were created in Mexico after democratic transition, but accountability still remains challenged due to the limits of accounting information systems. These differences are evident in the relative strength and performance of their respective SAIs.⁹ (See Table 3.) Costa Rica's SAI has broad powers (including the authority to investigate corruption) and it has been protected from political interference. Resolutions of the General Comptroller are compulsory and coercive, and noncompliance exposes public officials and agencies to prosecution by law. Moreover, the Comptroller has powers to participate in judicial proceedings and it has signed cooperation agreements with other agencies to enhance investigation and oversight. In contrast, in Argentina, party-based control of appointments and the strained relationship between the SAI and Congress has led to biased audit rulings and created veto points in the audit process, undermining its independence and effectiveness (Santiso 2009, 79; Rose-Ackerman et al 2010, 41). Moreover,

the SAI does not have jurisdictional powers, its recommendations are not binding, and it lacks follow-up mechanisms to monitor compliance, which makes audit reports inconsequential in terms of judicial redress or legislative accountability (Rodriguez and Bonvecchi 2006; ACIJ 2007; Santiso 2007, 2009). In Mexico, the timing and opportunity of fiscal oversight and the credibility of government auditing are undermined by the ex-post nature of external audits, as well as the obligation for the SAI to publish all external audits simultaneously in a larger compiled volume rather than on ongoing basis as they are finished (ACIJ 2011). Also, the audit body is forbidden by law to directly audit the accounts of public agencies that are reported for corruption or mismanagement, and it also lacks legal powers to impose sanctions (Speck 2008).

Table 3. Integrity Indicators Scorecard: Supreme Audit Institution

Indicators	Costa Rica Score	Mexico Score	Argentina Score
In law, is there a national supreme audit institution, auditor general or equivalent agency covering the entire public sector?	100	100	100
<i>Is the supreme audit institution effective?</i>	<i>100</i>	<i>88</i>	<i>63</i>
Can citizens access reports of the supreme audit institution?	100	100	100

Source: Author based on Global Integrity Report (<http://www.globalintegrity.org/report> accessed March 2012)

These cases also differ on the strength of social accountability, with Argentina showing a very active civil society, Mexico as an intermediate case, and Costa Rica at the other extreme, with a seemingly less active civil society. Empowered by the defense of human rights during the dictatorship, democratic transition and consolidation provided an opportunity for Argentina's CSOs to strengthen citizenship rights and express demands for government accountability (Peruzzotti 2006). Despite an unfavorable institutional and socio-cultural context and limited resources, CSOs have shown increasing capacity to participate in policy decision-making through joint initiatives with different actors as well as participatory citizenship at the local level. They have also played a very active role in documenting good practices regarding transparency and participation in non-executive state agencies and institutions. Mexican CSOs have also taken an increasingly

participatory stance. They are directly involved not only in monitoring public institutions, but also in formulating proposals for strengthening accountability (Bohorquez et al. 2011). A comprehensive normative framework, which regulates and advances participation in public policy, has facilitated civic engagement.¹⁰ However, Mexican CSOs still show limited capacity to coordinate a common agenda and lack high levels of professionalization and technical specialization. Also, there are structural conditions that affect civil society initiatives such as the increasing complexity of public policies in a federal system (Op. cit., 112). In contrast, in Costa Rica, political parties are the critical actor of political life and the main vehicle for citizen participation (Vargas-Cullell et al. 2006). Given the country's stability, CSOs have focused on relevant sectorial or sub-regional issues (such as environmental concerns or peacekeeping), rather than transparency and accountability. Only recent corruption scandals have activated a growing interest in these topics. Also CSOs in the country are weaker in terms of organizational capacity and skills, and find it more difficult to obtain resources for long-term activities.

3.2 Participatory Planning in Argentina's Auditoría General de la Nación

Participatory planning is a non-binding consultation mechanism through which Argentina's SAI (Auditoría General de la Nación, AGN) holds annual public meetings and informational gatherings with CSOs to receive proposals on institutions and programs to be audited for their potential inclusion in AGN's Operational Action Plan (OAP). The ultimate goal of participatory planning is to improve the OAP through technical knowledge and information provided by CSOs. Specifically, participatory planning pursues a twofold objective. First, exchanging information and experiences between the audit body and civic actors involved in government accountability. Second, creating a channel through which the SAI receives proposals from civil society for shaping its audit plan.

Origin and institutionalization of the participatory mechanism

Following the appointment of a new President of the College of Auditors General (Leandro Despouy) in 2002, the AGN started supporting mechanisms that foster cooperation between oversight bodies and civil society. Audit reports began to be publicly disclosed through the AGN's

website and disseminated through the media, and a number of venues for consultation with public service users and consumers were introduced. These developments gradually improved the public image of the AGN as a legitimate and skilled interlocutor for CSOs. Therefore, the AGN started collaborative work with a number of organizations in order to oversee the enforcement of the Inter-American Convention on the Elimination of All Forms of Discrimination against Persons with Disabilities. The positive results of this work triggered the inclusion of civic proposals into the AGN's planning process.

Participatory planning was first introduced in 2003, while developing the 2004 OAP. Since then, consultation meetings have been held in 2004, 2006, 2007, and 2010. In 2003, the AGN planned a comprehensive audit of the railway system. In that context, the CTA's Disabilities Department proposed to audit access to transportation to assess services provided to passengers with disabilities. Other CSOs also contacted the AGN to express their concerns about non-compliance with Law No. 22.431 regarding comprehensive access to and use of the public transportation system by persons with disabilities. This process facilitated a broader inclusion of organizations, which were able to propose potential audits of agencies or programs.¹¹

In 2004, as part of the planned audit of the National Transport Regulatory Commission (CNRT) and the Buenos Aires Train System (TBA), disability organizations were invited to participate in defining the audit objective and scope.¹² The AGN report ultimately identified non-compliance with Law No. 22.431 by public services concession holders and made recommendations to remedy the problems. The exercise proved the value of civic contributions to fine-tune audit objectives. After this experience, the AGN decided to adopt measures aimed at regularizing participatory planning.

In 2005, the AGN held an informal meeting on the participatory planning process. This helped establishing linkages with new organizations such as CeDePesca and *La Boca Neighborhood Association*, which submitted proposals for auditing the pollution of the Matanza-Riachuelo Basin and the environmental impact of the degradation of aquatic life; these issues were

included in subsequent audits. Moreover, in September 2005, a group of CSOs (*ACIJ, Poder Ciudadano, CELS, CIPPEC, ADC, and INECIP*) requested the AGN using a public hearing format rather than invitations to facilitate broader civic participation in participatory planning.¹³ The AGN submitted a proposal to institutionalize participatory planning as well as draft regulation for open consultation to the College of Auditors General. On February 8, 2006, the College accepted the proposal, but never approved it. As a result, participatory planning meetings have faced a more difficult implementation due to the lack of regulation. For example, CSOs were asked to give a presentation on the proposals they wished to make to the AGN in an initial meeting. Each organization had to submit a written request beforehand, explaining its interest and the rationale for the proposals, along with supporting documentation about the organization. This process was cumbersome for both CSOs and the AGN. In light of this problem, new regulation was later introduced that required the organizations to complete a data card with their proposals and contact information. This made it possible to streamline the process and reduce time-related costs, while facilitating the establishment of a permanent database of CSOs.

Participatory planning meetings were supposed to be held annually, but due to the lack of regulation, the AGN has not had any legal obligation to invite CSOs every year. However, even when participatory planning did not take place, the AGN has maintained close contacts with CSOs, which facilitated cooperation and collaborative work (e.g., feedback by AGN to CSOs publications on external oversight) as well as the implementation of further mechanisms to enhance the AGN's transparency (e.g., online publication of non-technical executive summaries of audit reports, introduction of public sessions by the College of Auditors).

Normative framework

Although participatory planning is not yet regulated, several decrees, laws, resolutions, and proceedings have guided its implementation. These include Article 13 of the Internal Regulations of the College of Auditors, which includes provisions for citizen consultation mechanisms in the context of government oversight.¹⁴ Also, Decree 1172/ 2003 regarding access to public information includes

a mechanism for the participatory formulation of laws and regulations. This provision applies only to the executive branch, but it has served as a model for the implementation of participatory planning mechanisms in Argentina. Finally, in 2006, the AGN developed Regulations on Open Consultation in Participatory Planning as a regulatory instrument aimed at institutionalizing the practice. This regulation is not formally in place, but it establishes the basic implementation guidelines. One major difference with participatory planning as currently implemented is that attendance to participatory planning meetings is per invitation only.

Moreover, participatory planning is consistent with international standards, including Principles 3 and 6 of OLACEFS' Asuncion Declaration¹⁵ (2009), which refer to holding regular coordination and interaction among social actors, government, and oversight agencies, and to active citizen involvement in oversight responsibilities, thus encouraging SAIs to strengthen their strategies and mechanisms for communication and interaction with civil society. Also Principle 9 of the 2010 International Standards of Supreme Audit Institutions (ISSAI) (*Transparency and Accountability Principles*)¹⁶ refers to relying on external and independent advice to improve the quality and credibility of the work performed by oversight entities, and recommends institutionalizing formal mechanisms through which the public can make suggestions and file complaints related to alleged irregularities involving public entities. Finally, Article 3(11) of the Inter-American Convention against Corruption and Articles 5(1) and 13(1) of the United Nations Convention against Corruption underscore the importance of setting mechanisms for civil society participation in efforts aimed at curbing corruption.¹⁷

Methodology

The AGN has not developed a specific implementation methodology or regulations backed by punitive measures to implement participatory planning. Consequently, it has been implemented in an ad-hoc fashion, based on contingently determined timeframes. However, after 2005, participatory planning has followed a similar methodology. Based on the 2010 process, the participatory planning process can be broken down into six phases:

(1) *Invitation*: One month before submitting the OAP to the Joint Parliamentary Audit Committee, the AGN invited (by mail and e-mail) CSOs to a meeting to be held one week later at AGN headquarters.

(2) *Briefing*: The meeting included a briefing on the types of audits conducted by the AGN and the technical criteria used to select the programs and agencies to be audited. Several materials were distributed among participants, including an information brochure, a disk containing information on AGN's internal structure and the audits conducted during the previous year (audit chart¹⁸), and a template to gather information on participants' interests and areas they would suggest to be audited (and the reasons why).

(3) *Receipt of proposals*: Participants had one week to submit their proposals to the AGN via mail or e-mail. Per request of a few organizations, the deadline was extended by one week.

(4) *Processing and analyzing proposals*: The Department of Planning and the specific Committees responsible for each area analyzed the feasibility of the proposals, bearing in mind the AGN's constraints in terms of powers and implementation capacity.

(5) *Feedback*: One week after the deadline for submission of proposals and one week before the AGN was scheduled to present the OAP, the CSOs that had submitted proposals were invited to a second meeting for assessments and feedback. At the request of one CSO, the AGN sent written responses to the proposals via e-mail within two weeks after the second meeting.

(6) *Dissemination*: The AGN published a press release on its website that provided a detailed account of the process. In addition, after the 2011 OAP was approved, the AGN launched a micro website with information on the results of the meetings and the proposals submitted.¹⁹

Actors and resources

Participatory planning is open to all with targeted recruitment. The AGN maintains a database of CSOs that are regularly invited to participate in planning meetings. CSOs are selected based on their track record, mission, and area of work. Some of them work on transparency, government oversight and citizen participation.²⁰ Invitations are also extended to organizations working on

sectorial issues that are related to specific topics covered by audit programs (e.g., fisheries, disabilities). The AGN is also trying to include groups whose demands have great visibility in the public agenda such as consumer protection organizations. The AGN has been quite open and receptive to allow the participation of new organizations, which sometimes are invited by other organizations that have regular and productive relations with the audit body. In general, CSOs are receptive to participate in meetings, although the submission of proposals is more limited.²¹

A number of AGN departments are directly involved in coordinating the participatory planning process: (i) *Office of the Head of the AGN*: the highest governing body of the institution is responsible for convening and setting the date for the meetings; (ii) *Office of the Legal Secretary – Office of the Deputy Legal Secretary*: responsible for organizing and coordinating the meetings; (iii) *Press and Communications Department*: responsible for promoting the participation of CSOs and disseminating information on the results of participatory planning; (iv) *Institutional Relations Department*: responsible for preparing and issuing invitations; (v) *Executive Planning Office – Operational Planning Department*: in charge of processing the data and proposals submitted by CSOs to determine which AGN offices have competence in the areas proposed for audit.

Participatory planning does not require significant resources. Costs are mainly related to the preparation of documents, brochures, and other informational materials distributed to participants. In terms of human resources, the implementation is coordinated by the Legal and Technical Secretariat, where one individual serves as liaison with the CSOs to deliver the invitations and address concerns, submitted via e-mail, telephone, or in person, on a regular basis.

Dissemination of information mechanisms

For participatory planning to be effective, it is critical to provide complete information on the process and to set accessible and effective consultation channels. All potential participants must have information about the AGN's mandate and scope of work, about the audits included in the draft OAP, and on previously conducted audits. There have been some advances in this regard. The AGN issued a press release a few weeks after sending feedback to participants in the 2010

participatory planning process. Also, it has set a link to its website that grants direct access to the participatory planning portal, which provides information about this mechanism and envisions the incorporation of further data about implementation and results. Also, the possibility of submitting proposals via e-mail has provided organizations with an effective channel for communicating with the AGN. However, the opportunities that existing mechanisms for the dissemination of information provide for maintaining regular contacts with participants have not been maximized yet. The participatory planning website does not allow tracking progress on the implementation of proposals incorporated into the OAP. This information is often communicated informally when CSOs directly telephone the relevant AGN staff. Also, participants do not have easy access to previous OAPs, and the AGN often fails to respond to formal submissions in a timely manner and provides no notification to the requesting party. For example, more than two-thirds of the total number of proposals submitted in 2010 was dismissed because they had already been incorporated into the OAP, or the topic did not fall within the AGN's scope of work. This means that crucial opportunities for CSOs to make valuable contributions were lost.

Results

The AGN has not developed specific indicators to measure the results of participatory planning. Four participatory processes have been undertaken since 2003. Despite the broad participation in these processes, the number of civic proposals is still limited. In 2010, only 14 organizations out of 28 participants submitted proposals. The total number of proposals was 40.

One way to assess results is to measure the incorporation of civic proposals into the annual audit plan. "Sensitivity" is one of five criteria considered when the AGN prepares the OAP.²² It accounts for 20 percent of its content, which is the margin assigned to CSOs for the inclusion of proposals. The AGN reports that sometimes CSOs' suggestions call for copious resources or specifically trained personnel beyond the permanent staff of auditors, and thus they cannot be incorporated into the plan. Nevertheless, consideration is given to the information provided by CSOs even though the topic or program is not included in the OAP. However, there are no specific

indicators to track the number of proposals specifically incorporated into the OAP or the number of audits effectively completed that have originated in civic proposals.

Impact

Participatory planning allows CSOs to influence the audit body's agenda. The AGN has been quite effective in strengthening linkages with civil society and enlarging the number of organizations involved in the process. This also indicates that civil society has attributed increasing importance to social oversight and has acknowledged the relevance of working closely with the AGN. However, one limitation on the potential impact of this mechanism is that the majority of participants are CSOs based in Buenos Aires. The AGN has not yet introduced mechanisms to facilitate the participation of organizations from other areas of the country.

Strong leadership from the top authorities and effective coordination among relevant departments has contributed to the success of participatory planning. Another critical factor is preparing digital files with the CSOs' data and proposals to facilitate the organized presentation of information to the Executive Planning Office. In contrast, the lack of a clearly defined methodology has negatively affected implementation. Overall the implementation process has been characterized by its flexibility and adaptation, rather than for responding to a carefully planned schedule from the beginning. The deadlines for the different stages of the process have been too short and required extensions, which might limit the number of proposals submitted and ultimately the potential impact of this mechanism. There is also a need for wider and stronger information and consultation channels to provide complete and timely information to participants so they can make valuable contributions to the process.

An assessment of AGN's responses reveals serious limitations. In several cases, the AGN indicated that the audit of an area related to the proposal had already been conducted, without clarifying whether or not the precise area being proposed had been audited. Since CSOs usually have precise and detailed information on irregularities in specific programs, responding that the audit of a similar program has already been conducted tends to generate frustration and ultimately

may undermine future participation. Also, in cases where the proposal was in principle feasible (because it was not beyond the AGN's scope, not included in a previous OAP, or no audit of that particular area had ever been conducted), the AGN indicated that it would forward the proposal to the relevant department but it did not provide any additional information. In other cases, when feedback indicated that an area had not been audited, the AGN did not provide further details as to whether or not the area would be actually audited.

Finally, participatory planning in Argentina does not incorporate formal follow-up mechanisms for further cooperation between CSOs and the AGN once the process has ended. Usually, organizations with a particular interest in certain audit objectives have maintained informal contacts with the institution.²³ CSOs do not view their participation as an end in itself, but rather as a means to secure audits of projects and/or programs where there is suspicion of irregularities. Therefore, they have an interest in getting information throughout the entire audit cycle, and in being informed about the meeting where the College of Auditors will discuss its approval. The lack of follow-up mechanisms undermines the potential role that CSOs may play to boost the impact of audit reports by disseminating them widely and advancing sanctions.

Despite these limitations, participatory planning has contributed to strengthening public oversight in Argentina. The AGN has engaged in an ongoing process of institutional modernization to address CSOs' challenges and demands. This has involved, for example, strengthening linkages with the media for disseminating the findings of audit reports.²⁴ It has also led to expanding collaboration between the AGN and other oversight bodies, as well as to actually expand the AGN's oversight mandate.²⁵

3.2 Information and communication policy in Costa Rica's Contraloría General de la República

Since 2006, Costa Rica's Office of the Comptroller General of the Republic (CGR) has implemented an innovative information and communication policy to proactively disclose information produced by the CGR in order to enhance the use of audit products and documents by Congress, the media, and citizens. This policy also seeks to provide timely technical inputs to

policy discussions and to facilitate the understanding of audit reports by the general public. Four principles guide the implementation of this policy: generating public value; delivering a public service by providing timely and high-quality information; making information widely available through ICTs; and providing information that is easily accessible and comprehensible by citizens.

Origin and institutionalization of the transparency mechanism

The information and communication policy developed as a top-down initiative. In the 1990s, the CGR established a Press and Communication Unit (*Unidad de Prensa y Comunicaciones*, UPC) aimed at establishing formal linkages with the media to disseminate the results of audit activities. After setting this unit, the CGR began to inform ex officio about audit reports, resolutions, and studies, as well as to disseminate other documents related to its oversight activities that were considered of public interest.²⁶

In 2006, the CGR understood that it needed to reach out to Congress, diverse sectors of Costa Rican society, as well as to the general public, and decided to strengthen the information and communication policy. The UPC took the lead in implementing a broader communication strategy, which was consolidated in 2008 through the approval of the 2008-2012 Strategic Plan. The plan acknowledged citizens as major actors in the oversight process, and included among its objectives: increasing the use of audit products by Congress, the media, and the general public (objective 5), and improving citizens' trust in the CGR.²⁷ The information and communication policy became a high-priority strategic objective for the CGR, expanding the universe of actors that receive information about CGR's activities and relying on innovative channels to communicate with the public. The existence of a formal organic structure to support this policy, as well as its acknowledgement in CGR's strategic plan, are indicators of the high level of institutionalization of the information and communication policy.

Normative framework

The implementation of the information and communication policy responds to Principle 4 of OLACEFS' Asuncion Declaration, which emphasizes that information published must be reliable,

relevant, clear, comprehensible, complete, verifiable, timely, useful, public and accessible for citizens. Also, Principle 2 of INTOSAI's International Standards (ISSAI) establish that SAIs should make publicly available their mandate, missions, organization, strategy, and relationships with various stakeholders, including legislative bodies and executive authorities. Moreover, SAIs must be accountable for their financial resources and publish their own budget.

Internally, the implementation of the communication policy takes place in the framework of the CGR's Organic Internal Rules²⁸ (N° R-CO-34-2009, June 2009), which established the organic structure of the body and created the UPC, as a support unit in the areas of information and communication, as well as the Unit of Corporate Governance, responsible for strengthening internal management. It also created the Unit of External Relations, aimed at strengthening relations with Congress, CSOs, international organizations, and other SAIs, but this unit has not been established yet. Also, the General Handbook of Auditing (*Manual General de Fiscalización*) calls for generating public value in all CGR's internal processes.

Methodology

One of the strengths of the information and communication policy is the consensus reached within the CGR regarding the methodology to disseminate information, as well as the commitment of both CGR's authorities and staff to assist the UPC in implementing the policy, which involves two types of actions. On the one hand, providing public information to the media, legislators, CSOs, unions and citizens on relevant topics through the electronic portal. On the other, organizing training courses and other knowledge and information sharing events.

Information is provided on ongoing basis. Almost every week some audit product is disseminated to the public. The UPC develops an ad-hoc dissemination strategy for each product, working in close coordination with the CGR's units that have produced the report, study or document (setting the publication date, dissemination mechanisms, people to be notified, stakeholders in favor and against the audit findings, etc.). The product is shared with the legislature first, then with the media, and finally with the general public. Information about the audit findings

becomes public immediately after the controlled body has been notified. Moreover, the CGR has a website that provides access to audit reports and includes a virtual system for the submission of citizen complaints and denounces. Also, the UPC relies on the CGR's information systems (such as the Public Information and Budget System, and the Integrated System of Contracting) to produce relevant information on specific themes that are less visible, and it also disseminates audit reports of lesser impact that have not been broadly disseminated. Finally, the CGR offers face-to-face and virtual training courses in related fields for its own staff, Costa Rican public officials and staff from Latin American SAIs. An online training center offers a variety of discussion forums, e-learning communities, and virtual courses, as well as a newsletter and podcast.²⁹ The body also organizes seminars, conferences, and other events, and it provides technical assistance on training.

Actors and resources

The UPC leads the policy implementation, designing the communication strategy for each product, coordinating the dissemination process, and receiving further inquiries and questions after the product has been publicized. It receives support from the Division Managers (*Gerencias de División*), responsible for producing inputs and products for the external information and communication process. The UPC staff has a multidisciplinary profile, which includes professionals in political science, journalism, publicity, and marketing.

A wide variety of actors (previously identified by the UPC and included in its contact database) receive information. For issues of national relevance, the CGR shares information with the following actors: *administration* (agencies receive a formal notification and the documents are posted on their website); *deputies and legislative advisors* (all legislators receive the documents, and those who are experts on the topic also receive a follow-up call); *media* (newsletters and reports are sent to newspapers, radio, television, digital television, weekly journals, media directors, press agencies, regional media, and columnists); *legislative press* (journalists who work with legislators and political parties represented in Congress as well as in the administrative bodies of parliament are also informed); the *press office of the audited body* is informed first-hand of what

has been notified to the press to prevent any misunderstandings about the audit results; *press officials of state institutions* are also informed before the media publishes the documents; *CGR staff* (the staff must know all the audit products, since they reproduce the institutional messages). Also, the highest executive authorities are informed through *the executive's press office*. Finally, before making it available on the electronic portal, information is also shared with several *external actors* (business and professional associations, civil society organizations, survey firms, universities, political consultants and experts, organizations related to the public administration, unions, regional SAIs organizations, among others).

The implementation of the communication policy has been cost-effective. The UPC has a small staff of only three public officials, but it has taken advantage of hiring interns (e.g., students of journalism) to conduct certain activities (such as cleaning up distribution lists, content analysis, expand the contact lists, etc.). Investment in terms of information and communication equipment has been low (approximately USD\$ 1,250).

Dissemination of information mechanisms

Two types of mechanisms are used for disseminating information. First, the CGR's website provides direct access to all the reports, newsletters, summaries, videos and audios that have been produced.³⁰ In some cases, the UPC resorts to strategic follow-up phone calls to contact specific actors and alert them about the information that has been published. Second, all the information produced by the UPC is sent to different government institutions and agencies, which in turn disseminate the information among their staff and the general public.

The UPC elaborates different communication and information products, including press newsletter (summary of findings and recommendations included in the audit report), full document of the audit product (the newsletter includes a reference to the audit document and provides the link to access the document), pictures (provided per request to the media or individual citizens), audio mp3 (audio summary recorded by the responsible of the internal unit that prepared the report), and high-definition videos (video public statement recorded by the unit that issued the information).

Results

The practice is included within the performance indicators that the UPC must submit to the Comptroller regarding its management commitments and annual operational plan. In the period 2009-March 2012, the CGR released 180 communication products. The number of audios has steadily increased over the years, as the communication policy became more institutionalized. Table 4 provides the breakdown for the different products. There are no indicators about the number of visits to the electronic portal, or the number of people that sends back a question, consultation or inquiry to the UPC. As for training offerings, the CGR has currently 10 virtual communities, one e-learning course, and five self-learning modules. It has published 11 issues of its training newsletter and 9 podcasts. See Table 5.

Table 4. Communication products (as of March 17, 2012)

Year	News	Audio	Video	Other
2009	26	6	0	0
2010	32	30	0	0
2011	39	36	2	1
2012 (until March 17)	5	5	0	0
	<i>102</i>	<i>77</i>	<i>2</i>	<i>1</i>
<i>Total</i>	<i>180</i>			

Source: Author's elaboration based on CGR

Impact

The information and communication policy seeks to shape the policy agenda by providing technical inputs to legislators, the media, CSOs, and the general public. However, there are no indicators available to measure the impact of this practice. There are no data about the real use external actors make of the information provided by the CGR (and whether this information may have contributed to enhance social accountability or government oversight). Therefore, assessments about the impact of the information policy are exploratory.

Those who receive information from the CGR show high levels of satisfaction and have assessed quite positively CGR's information and communication policy. For example, journalists from different media have noted that this practice facilitates journalists' work by providing first-hand information about the results of external oversight, thus enabling journalists to improve the

quality of their reports. More specifically, journalists working in the legislature have emphasized that this practice helps provide supporting documentation that improves the quality of the legislative discussion on audit reports. However, there have been some internal differences between the UPC and other units regarding which themes should be the focus of the information policy. Also, some inevitable tensions have emerged between the units conducting audit work on the field and the UPC. Although these tensions have not undermined the institutional commitment with the communication policy, they might have an effect on its ultimate impact.

Table 5. Number of training offerings and products (as of March 17, 2012)

Product	No.
Internal virtual communities	4
External virtual communities	6
Internal discussion forum	1
E-learning courses	1
Self-learning modules	5 (2 themes)
Podcasts	9
Newsletter	12
Total	38

Source: Author's elaboration based on <http://campus.cgr.go.cr/campus/> (acc. March 17, 2012)

In Costa Rica, public institutions are often reluctant to proactively provide information in order to avoid institutional risks. In this context, the practice implemented by the CGR has represented a turning point that shows the positive effects and potential of transparency.

3.3 Reporting citizen complaints in Mexico's Auditoria Superior de la Federación

The Ethical Line for Complaints (*Línea Ética de Denuncia*, LED) is a participatory mechanism through which Mexico's Auditor General of the Federation (*Auditoría Superior de la Federación*, ASF) gathers information and receives complaints from citizens to take them into account for audit work, and eventually incorporate them into the Annual Audit Program. In so doing, it allows the ASF to improve its oversight work and it provides a communication channel through which citizens can participate in the operations of the audit body.

The LED is aimed at fulfilling one of the ASF's institutional commitments included in the 2011-2017 Strategic Plan: strengthening citizen participation and getting closer to citizens.³¹ This goal involved, first, enhancing the social impact of audit reports. When citizens are better informed

about the results of ASF's audit work, they will be more knowledgeable about the use of public resources and better positioned to demand government accountability. In addition, it aims to take advantage of first-hand information available to citizens yet not reflected in official documents in order to improve the quality of audits.

Origin and institutionalization of the participatory mechanism

The driving force behind the LED was the appointment of the current General Auditor, Juan Manuel Portal Martínez, in 2009. With a background in fraud investigation, he was convinced that citizens could provide very valuable information to either detect irregularities or serve as an input for the ASF to decide areas or agencies to be audited, or to redirect the scope of ongoing audits. The proposal to create a mechanism to receive citizen complaints was approved by the ASF's steering committee (*Consejo de Dirección*) headed by the General Auditor and formed by the Special Auditors (*Audidores Especiales*), Heads of Unit (*Titulares de Unidad*), Coordinators (*Coordinadores*), Advisory Office (*Asesoría*) and Technical Secretariat (*Secretario Técnico*).

There was no specific demand from civil society to create this participatory mechanism, nor it responded to any legal obligation or recommendation from national or international bodies. Mostly, the ASF reacted to the results of a 2010 study that revealed that a high percentage of Mexicans believed that it was necessary to improve the mechanisms for citizens to report irregularities and they preferred anonymous and agile mechanisms such as phone lines.³² The ethical line began as a five-month pilot program in November 2010. Initially, it was contracted out with a private firm, which established a call center and a website and reported to the ASF on weekly basis. Given the success of the initial experience, the ASF decided to maintain the service but implement it as an institutional practice, with its own resources and personnel, in order to enhance the timing and opportunity of the information provided by citizens and to reduce costs. Thus, the LED started to operate directly under ASF management in May 2011. The mechanism has not been institutionalized yet, but the ASF is developing internal guidelines for ensuring the institutionalization and full integration of the LED into ASF's internal procedures.

Normative framework

The implementation of the LED was possible due to ASF's technical and managerial autonomy, guaranteed by article 6 of the Federal Law of Audit and Accountability (*Ley de Fiscalización y Rendición de Cuentas de la Federación*).³³ The ASF has autonomy to decide over its organization and internal operation, budget, and resolutions, and it is competent to audit all public institutions that execute federal resources, including states and municipalities. Moreover, this mechanism for citizen complaints also responds to the 2002 Federal Law of Transparency and Access to Information, which guarantees any citizen the right to access information held by the three branches of government, autonomous constitutional bodies or bodies with legal autonomy, and any other federal entity. The right of access to public information was constitutionally acknowledged through reform to article 6 of the Mexican Constitution in 2007.

The implementation of the LED also responds to international standards of external oversight and fiscal control. Principle 6 of OLACEFS' Asuncion Declaration underlines the importance of active citizen participation and encourages SAIs to set mechanisms for further interaction with civil society. Also, the LED reflects Principle 9 of INTOSAI's International Standards (ISSAI), which refer to the importance of relying on external and independent advice in order to improve the quality and credibility of SAIs' audit work. The LED is a mechanism to provide information on presumed irregularities that can be used as an input for future audits.

Methodology

The Ethical Line offers multiple channels for reporting complaints. Citizens can report irregularities and make complaints, which can be filed anonymously, through a toll-free phone line and a website on the ASF's portal. The website allows citizens to monitor the status of complaints.

The implementation of this mechanism relies on an ad-hoc methodology. Different flow diagrams were developed to define the internal processes needed to run the LED and to manage the information and complaints received through the phone line and website. The ASF's Liaison Unit (*Unidad de Enlace*) is responsible for receiving the information through the web and phone line.

This information is then compiled into a report that is sent to the Planning and Strategic Affairs Coordination (*Coordinación de Planeación y Asuntos Estratégicos*). This unit reviews the complaints and dismisses those that are beyond the ASF's mandate. Then, based on criteria of relevance, pertinence, and feasibility, it decides whether opening an audit or incorporating the information into an ongoing audit. The Coordination is also responsible for documenting the entire process and preparing a report to be submitted to the Chamber of Deputies' Oversight Committee.

The LED works for the entire Mexican territory. However, given that the ASF is only competent to oversee federal resources, all complaints referred to state resources or areas beyond the ASF's mandate are channeled to the corresponding agency. The citizen is informed by copying him/her in the writ through which the notification is sent to the competent authority, and all official communication between the agencies is public (recorded on a microsite on the ASF website).

Actors and Resources

The LED is a highly inclusive mechanism, open to all citizens without any restrictions beyond having an Internet connection and/or access to a phone line. Since the ASF is a specialized body that assists Congress in its oversight role, some legislators have been actively involved in the implementation of this participatory mechanism. The Chamber of Deputies' Oversight Committee (*Comite de Vigilancia*), responsible for approving audit reports, has received information from the ASF regarding citizens' complaints. Moreover, some individual legislators have been very interested in the potential of the LED to strengthen oversight over public services (e.g., health), and therefore they have contributed to raise awareness and to further promote the mechanism.

The cost of the pilot project was USD\$12,000 - \$15,000. By running the LED in house, the ASF was able to reduce the operation costs. The ASF relied on existing human resources without hiring additional staff. Three people at the Liaison Unit manage the LED (website and phone line), which relies on the administrative structure of the Planning and Strategic Affairs Coordination (*Coordinación de Planeación y Asuntos Estratégicos*). In this regards, the LED has been quite cost-effective, as it has allowed the ASF to fulfill its institutional commitments with limited resources.

Dissemination of information mechanisms

One shortcoming of the pilot program was the limited information provided to interested audiences and the general public about the existence of the phone line and website. The LED was never formally launched, although some information was sent to the Chamber of Deputies' Oversight Committee and to some media and journalists; also, some ads were run in the Congress' TV channel. After the ASF started implementing directly the LED, it has enhanced its public visibility by using the free media time allotted to Congress to disseminate information about the ethical line (mainly through the radio). Also, the ASF is developing dissemination strategies based on social networks (for example, the ASF's [Facebook](#) page has a link to the LED).

Results

During the pilot period, 30 complaints were processed through the line. Afterwards, between Nov. 2010 and the end of July 2011, approximately 120 citizen complaints were received. On average, the line receives 2 complaints per day. At the moment, there are no other indicators available to measure the results of this mechanism. However, the ASF is working on indicators to measure LED's performance, such as an indicator to measure the percentage of complaints that were taken into consideration for new audits or modifying existing audits, as well as developing a report that identifies patterns of citizens' complaints. The audit body is also developing an indicator to assess the number of citizens' complaints that were actually taken into consideration by the ASF and how many complaints are diverted to other agencies.

Impact

The mechanism to receive citizens' complaints seeks to shape the oversight agenda by gathering information directly from citizens that interact on daily basis with state agencies. Whether the LED has an effect in terms of strengthening external oversight will depend to great extent on the results of the audits undertaken or modified as a result of citizens' complaints. If those audits produce significant savings, or are able to modify norms or regulations that were the cause of inefficiencies and maladministration of state resources, then the LED would have a significant impact. The first

actual impacts can be assessed during this year 2012 through the 2010 Public Account Report. Meanwhile, one tangible effect is that, for the first time, the ASF's audit plan has included information directly provided by citizens.

There are two limitations in terms of the potential impact of this mechanism. First, the delays in approving audit reports and the Public Account undermine the opportunity of external oversight and the information provided by citizens. Another important constraint has to do with the limited information that citizens have about the ASF. This explains the high number of complaints that refer to problems that are beyond the ASF's mandate. Also, citizens often see the LED as a mechanism to report corruption rather than a tool for providing inputs about maladministration and irregularities in the use of state resources to inform external oversight. In this regards, the ASF is trying to mitigate the risk of creating unrealistic expectations by training staff for replying to citizens and explaining clearly what is the role of the ASF and the extent of its mandate.

4. Case studies comparison

Transparency and participation practices in SAIs advance mechanisms to communicate with the public and to engage in collaborative exercises with civil society. The analysis presented in this paper has focused on the policy goals, openness to external actors, methodology, institutionalization, and dissemination of information mechanisms adopted by SAIs in three case studies: Argentina, Costa Rica and Mexico. The analysis has also paid attention to the emerging results and impact of these transparency and participation mechanisms. The analysis found several commonalities and notable differences between the cases. Table 6 summarizes those findings.

The implementation of transparency and participation mechanisms has been a top-down process in all three cases, although with different levels of civic demand (only in Argentina there has been an active involvement of CSOs in reaching out to the audit body). While the three analyzed practices seek to advance transparency and collaboration with civic actors, they differ in their intended purpose or policy goal. The intended goal in Costa Rica is to enhance the audit body's transparency as well as to raise civic awareness about external audit. However, Argentina

and Mexico's SAIs go beyond making their actions more transparent and aim to promote citizen participation in the definition of the audit agenda. In the Mexican case, the audit body aims to gather information from citizens as a way to identify potential areas of problems that require external audit. Argentina's SAI takes a step further to establish a public consultation mechanism in order to shape the annual audit plan.

Another major difference between the three cases is the degree to which the three SAIs are open to new actors. While the three audit bodies have been receptive to new actors, the SAI's strategy in Costa Rica focuses mainly on the dissemination of information produced by the body to interested audiences.³⁴ In contrast, in Argentina and Mexico, SAIs pay attention to external sources in the definition of the audit agendas. In both citizen complaints and participatory planning, the audit bodies make use of citizens' and CSOs' proposals and formal complaints in order to set up future audits or enhance ongoing audits. However, the two practices involve a different degree of civic engagement. Although both provide new channels for those most directly affected by problems to apply their knowledge and interest to the formulation of solutions, only participatory planning involves some form of joint decision-making.

Participatory planning involves greater civic engagement because it entails some level of deliberation in the form of joint planning. Participants expect that strategies will be articulated through planning with the other participants (in this case, other CSOs and the SAI). Despite this potential, one limitation of the way it has been implemented in Argentina is that recruitment has been targeted and mostly based on preexistent contacts and relations between CSOs and the audit body (although the SAI has been open to the participation of new organizations).

In Costa Rica, the information and communication policy has become highly institutionalized through regulatory recognition and setting an organizational unit within the SAI in charge of implementing and coordinating such policy. Argentina's SAI also stands out among the other cases in this study for being the only SAI in which civil society's participation in the annual planning process is quasi-institutionalized. In the other cases, although SAIs offer various channels

through which to receive citizens' proposals and formal complaints, they do not have institutionalized mechanisms for direct participation in the planning process.

There are also significant differences in terms of the methodology and approach used for implementing these mechanisms. While Costa Rica has defined a clear methodology for the implementation of the information policy, participatory planning has been implemented in quite an ad-hoc fashion in Argentina. The process has been defined through a trial and error strategy, adjusting it based on feedback received from the participants. In Mexico, the methodology for implementing the LED has been specifically designed for the audit body through a planning process that relied on good practices from other countries and agencies.

One important finding of this analysis is the need of strengthening mechanisms for the dissemination of information about the audit bodies and their products, as well as regarding the existence of participatory mechanisms and their goals. This would contribute to strengthen civic demand for these mechanisms and would also increase the quality of the information obtained through them. In developing methodologies for the implementation of participatory practices, Argentina and Mexico have much to learn from Costa Rica in this regard. Costa Rica's SAI has made use of multiple and diverse channels to disseminate information on audit products. It also produces specific products aimed at disseminating audit findings and recommendations. Also, it shares information with a large variety of relevant actors, which in turn act as information multipliers further disseminating relevant messages and products.

Another common finding is that follow-up mechanisms should be strengthened in the analyzed practices. SAIs officials should be accountable to citizens by exercising their responsibilities through responding to citizen complaints on time and in an effective manner, but also keeping them informed on what are the follow-up actions to their complaints. Similarly, CSOs that submit audit proposals should receive timely information about whether the proposals have or not been taken into consideration. Also, all the analyzed practices except Mexico lack proper

monitoring mechanisms and none of them have developed yet proper indicators to assess the performance and impact of these practices.

Table 6. Comparing transparency and participatory mechanisms in SAIS

	Argentina	Costa Rica	Mexico
<i>Receptivity of SAI to TPA mechanisms</i>	High	Medium	Medium
<i>Openness of SAI to new actors</i>	Medium	Low	Medium
<i>Origin</i>	Top down (SAI President leadership) but with demand from civil society	Top down (part of management reform process)	Top down (SAI President leadership)
<i>Intended purpose/goal</i>	Consultation on audit agenda/plan	Enhance SAI transparency and raise public awareness about oversight	Receive citizen information for defining audit agenda/plan
<i>Institutionalization level</i>	Quasi-institutionalization: draft regulation / no specific unit created	Medium-high: regulated and specific unit takes the lead in the implementation	Medium: internal unit created and in the process of developing internal regulation
<i>Frequency</i>	Irregular (4 times since 2003)	Ongoing	Ongoing
<i>Methodology</i>	No clear-cut methodology, which has been defined on ad-hoc basis	Clear methodology	Clear methodology
<i>Recruitment and Inclusiveness</i>	Targeted recruitment (CSOs)	Targeted recruitment (various stakeholders)	Open to all (individual citizens and CSOs)
<i>Interaction among participants</i>	Dialogue / deliberation	Disclosure of information	One-way exchange information
<i>Dissemination of information</i>	Weak	Strong	Weak
<i>Monitoring mechanisms</i>	No	No	Yes
<i>Performance indicators</i>	No	No	Under development
<i>Governance contribution</i>	Implementation and Co-production	Preference articulation and agenda formation	Implementation
<i>Accountability impact</i>	Potentially accountability	Clear transparency	Potentially answerability

Source: Author's elaboration

Overall, the interaction between SAIs and civil society in these three cases is limited to the exchange of information or to non-binding mechanisms (information-sharing, participation or symbolic cooperation), but it does not involve the transfer of responsibilities or mechanisms of co-management (as would be the case with articulated audits, for example).

5. Conclusion

This paper has presented three case studies that reveal the implementation of transparency and participation mechanisms by SAIs in Latin America. Although these cases show some similarities, there are also significant differences in their implementation. Table 7 places the cases in terms of the analytical dimensions proposed in section three of this paper. Costa Rica's case stands out in terms of the quality of the implementation process (the best planned and organized) and the strength of information dissemination mechanisms, but it is the kind of practice with more limited accountability potential because there is no interaction with affected citizens whatsoever and no articulation with institutional and non-institutional actors. In contrast, Argentina's case shows an ad-hoc implementation process with multiple weaknesses, but also the most potential to improve accountability in the hardest meaning. However, to the extent that the actual realization of such potential also depends on the quality of the implementation process, the adjustment of some weakness in the implementation of participatory planning would be required to reinforce its accountability impact. Mexico's case appears in an intermediate area – when rightly implemented, citizen complaints mechanisms show potential as answerability instruments, as SAIs rely on information provided by affected citizens to investigate and produce information about institutional performance. The main shortcoming of the implementation process in the Mexican case is the weakness of the dissemination of information mechanisms – the limited information about the ASF and the existence of the complaint mechanism undermines its effectiveness.

Based on this paper's findings, some recommendations can be advanced for enhancing the implementation of transparency and participatory mechanisms in SAIs. Improving internal

transparency regarding the audit plan and agenda, and enhancing the opportunity of external oversight, could help strengthen the CGR's information and communication policy. This would prevent reputational risks derived from the CGR not publishing timely information on a particular topic that is a priority in the public agenda, or not reaching to all relevant stakeholders involved in a particular theme. There is also room for improvement in terms of policy outputs. Some users have complained that the information disseminated by the UPC is still quite technical and it could be presented in more plain language, accessible to the average citizen. Also, the information could be disseminated to a broader audience by enlarging the database of recipients. Other possible improvements include preparing summaries with the most important news generated by the CGR, and having a permanent online database with audios of the CGR press conferences. Finally, since the information and communication policy is not well known by the general public, it would be critical to raise awareness among the general population about the existence of this practice and to rely on the media to enlarge the reach of the information policy.

Citizen complaints mechanisms are one of the most common practices implemented by SAIs in Latin America and elsewhere, since ICTs have led to improvements in their accessibility and efficiency. However, mechanisms for receiving and processing citizen complaints present some limitations as instruments for civil society participation. They allow citizens to voice grievances and seek support to redress potential abuses, but they also require appropriate follow-up mechanisms. If citizens do not see changes as a result of their complaints, they feel the system for handling complaints is not effective and their trust in institutions may be negatively affected. Also, since these mechanisms (particularly online) are low-cost for citizens, the quality of complaints is affected – many of them give emotional blame, but do not contain specific details for further investigation. Improving the performance of citizen complaint mechanisms lies in further analyzing the complaints, which requires additional resources to transform complaints into knowledge that can be used as an insight for audits, and eventually to respond to citizens.

Table 7. Categorizing transparency and participation mechanisms in SAIs

Transparency		Accountability	
<i>Opaque</i>	<i>Clear</i>	<i>Soft</i>	<i>Hard</i>
Dissemination and Access to Information COMMUNICATION POLICY			
	Answerability COMPLAINTS MECHANISMS PARTICIPATORY PLANNING		
			Sanctions PARTICIPATORY PLANNING

Source: Author based on Fox (2008, 198)

Maximizing the impact of participatory planning would require the preparation of detailed audit proposals in accordance with criteria and standards set and effectively communicated by the audit body. It would also require the development of formal and informal mechanisms to ensure that the AOP abides by the recommendations and proposals. This would not only ensure accountability, but also that the SAI has to build on the participatory process. The AGN has often complained that many audit proposals are not viable, not technically sounded, or unrealistic in terms of the required financial and human resources. This implementation weakness could be addressed by providing technical assistance to CSOs for the development of proposals (e.g., retired technical experts and professionals volunteering to help appraise proposals), as well as strengthening mechanisms for the dissemination of information. The dissemination of information on topics included in the draft AOP, the areas subject to SAI oversight (auditable universe), the model AOP, the website where recent audit reports are posted, and the list of programs and organizations being audited or scheduled to be audited, would allow participants to be familiar with the role of the AGN and its work, as well as to understand the level of detail required to identify areas and programs to be audited. The dissemination of information should also benefit from ICTs (for instance, setting virtual consultation channels, establishing channels for following up on the proposals, incorporating discussion forums, and regularly updating information on all areas covered in previous, ongoing, and future planning exercises). More importantly participatory planning would benefit from setting follow-up mechanisms to provide feedback to CSOs, as well

as to develop indicators that measure results and impact. Without strengthening the implementation process, participatory planning risks being reversed if the audit body's leadership changes.

One potential area for further research is exploring the determinants of the effectiveness of these mechanisms and the conditions that explain when it is more likely for SAIs to cooperate and engage with social actors in order to advance accountability. A possible explanation has to do with the relative strength of both SAIs and CSOs. In cases in which SAIs are weaker and experience problems of political interference but civil society is strong, SAIs may seek its partnership with CSOs as a way to strengthen its institutional position vis-à-vis Congress to follow-up on audit recommendations and enforce action against executive agencies cited for irregularities (Argentina).³⁵ In contrast, when the SAI is strong yet civil society weak, cooperation will be less likely and probably only transparency mechanisms will be implemented in the best-case scenario (Costa Rica). When both civil society and the SAI are weak, cooperation is the least likely and it would only probably take place if triggered by some external factor such as international funding (Paraguay). Finally, when both the SAI and civil society show medium to high strength levels, cooperation might or not take place depending on factors such as pre-existing linkages between CSOs and the SAI and pro-transparency leadership within the SAI (Mexico, Chile).

¹ http://www.intosai.org/fileadmin/downloads/downloads/0_news/2012/UN_Resolution_Annahme_en.pdf

² There are three ideal types of SAIs based on their institutional arrangements and functions: the *monocratic model* (headed by a single auditor-general and acting as auxiliary to the legislature with ample autonomy); the *court model* (collegiate court of auditors endowed with quasi-judicial powers in administrative matters); the *board model* (headed by a board of auditors but without quasi-judicial powers). See Santiso (2009).

³ See www.intosai.org/uploads/18conclusions200711e.pdf

⁴ *Declaración de Asunción*, Accountability Principles, XIX General Assembly OLACEFS, Oct. 2009: <http://www.olacefs.net/uploaded/content/category/1939645031.pdf>.

⁵ This event was part of OLACEFS' strategic plan 2011-2015. Email correspondence with Renzo Lanvin (ACIJ) on file with author.

⁶ These definitions and inventory of practices are based on ACIJ (2011). A third set of mechanisms relates to SAIs' duty of accountability for their actions. This includes SAI's accountability for their own management as well as accountability for matters related to the integrity and quality of personnel. The first set of mechanisms includes, among other: SAIs' issuance of periodic management reports, with indicators of performance; presentation and discussion of management reports before the citizenry and legislative, executive, and judicial bodies; and other mechanisms of accountability related to SAIs' management, such as peer review, self-evaluation, and certifications

of management quality. The second refers to practices such as the adoption of institutional ethics policies, and merit-based hiring and promotion policies.

⁷ A successful experience is the articulation between the AGN, the Ombudsman Office and civil society to report irregularities in programs aimed at cleaning the Matanza-Riachuelo river basin. Based on findings by AGN and the Ombudsman, a group of neighbors sued the Federal Government, the Government of the Buenos Aires Province and the Government of the Capital City for damages suffered due to the river's pollution. This coordinated action led to a series of hearings and a Supreme Court ruling that held the three governments responsible for the basin's cleanup and for preventing further damage. The decision left open the possibility of imposing fines, which would be paid by the Secretary of Environment as head of the inter-jurisdictional authority. It also ordered the NGO and the Ombudsman to set a monitoring body to oversee the implementation. Some other examples include collaboration between the NGO ACIJ and AGN, and AGN's reliance on data provided by an association of disabled people, among others. See Nino (2008) and Dassen and Guillan-Montero (2009) for a review of examples.

⁸ Among other sources, the case studies rely on information provided in three documents on good practices in SAIs prepared by ACIJ in 2011 and still unpublished. Documents on file with author.

⁹ In terms of performance, Costa Rica's CGR produced on average 157 audit reports in the 2005-2011 period. Argentina's AGN produces between 200 and 300 audit reports per year. In 2001-2002, approximately one fourth of AGN's audit reports were redirected to the judiciary under suspicion of malpractice, fraud, or corruption, yet with hardly any effect. Mexico's ASF claims to have generated 44,831 million Mexican pesos in savings between 2001 and 2009. In 2009, the ASF conducted 945 audits to federal agencies and 484 to states and municipalities, adding up to 7,296 observations of corrective and preventive nature. In 2010, 1031 individual audits were conducted. The ASF filed 75 criminal complaints to the PGR between 1998-2009, but only 7.3% were in the judiciary while the rest had been dismissed or were under investigation.

¹⁰ At the federal level, there are at least 253 laws that include some public consultation mechanism. In the federal administration, there are at least 409 public consultation mechanisms (247 in which citizens and organizations participate together with public officials and 162 that are strictly civic, i.e. without government participation) (Bohorquez et al 2011, 107).

¹¹ See AGN Proceedings No. 17/03.

¹² This was not, strictly speaking, a joint audit since only two persons were recruited as part of the field team, although this exercise entailed participation in oversight.

¹³ See AGN Proceedings No. 647/05.

¹⁴ Article 13 states that "Public hearing proceedings may be used to evaluate the activities of public service or privatized public service regulatory entities or of the use of public funds for subsidies, without prejudice to the application of various auditing criteria. To this end, the *Auditoría General de la Nación* shall issue implementation rules, ensuring that these proceedings do render inoperative specific administrative and judicial proceedings." See http://estatico.buenosaires.gov.ar/areas/sindicatura/biblioteca/funciones_agn_reglamento_colegio_audidores.pdf

¹⁵ <http://www.olacefs.net/uploaded/content/category/1939645031.pdf>

¹⁶ *Principios sobre Transparencia y Responsabilidad* (ISSAI 21, 2010): [http://www.issai.org/media\(819,1033\)/ISSAI_21_S_endorsement_version.pdf](http://www.issai.org/media(819,1033)/ISSAI_21_S_endorsement_version.pdf)

¹⁷ Cf. <http://www.oas.org/juridico/spanish/Tratados/b-58.html> and http://www.unodc.org/pdf/corruption/publications_unodc_convention-s.pdf

¹⁸ http://www.agn.gov.ar/planificación_participativa/mapa_control_08_09_.pdf

¹⁹ http://www.agn.gov.ar/planificación_participativa/index_p_p2.html

²⁰ These organizations include *Asociación Civil por la Igualdad y la Justicia*, *Centro de Estudios Legales y Sociales*, *Centro de Implementación de Políticas Públicas para la Equidad y el Crecimiento*, and *Poder Ciudadano*, among others.

²¹ In 2010, 28 of the 29 CSOs invited attended the planning meeting, yet only 14 submitted proposals.

²²The other criteria considered for the inclusion of programs and agencies to be audited are relevance, legal requirement, importance, and usefulness of the audit.

²³ This is the case with *Fundación Par*, which proposed an audit of the Federal Health Program PROFE that was included in the 2011 AOP. The organization maintains regular contact with the AGN in order to keep abreast of developments with respect to the scope of audits.

²⁴ Between 2002 and 2012 AGN has gained media visibility and increased its social impact. See http://www.agn.gov.ar/informe_despouy/impacto_social.pdf (acc. March 17, 2012).

²⁵ For example, in 2005, in response to civic demands, the AGN signed an agreement with the Judicial Council to submit the Judiciary to external and independent oversight by the AGN, like the other branches of government. A similar agreement exists with the Supreme Court of Justice.

²⁶ Including the Annual Report, analytic products (May each year), budget approval report (January each year), report on the evolution of public finances (August each year), and the municipal ranking (second semester every year).

²⁷ See Strategic Plan 2008-2012:

http://documentos.cgr.go.cr/content/dav/jaguar/documentos/cgr/estrategia/documentos/ESTRATEGIA_2008_2012.pdf

²⁸ <http://documentos.cgr.go.cr/content/dav/jaguar/documentos/normativa/leyorgan/RESOLUCION%20Nro.%20R-CO-34-2009.pdf>

²⁹ <http://campus.cgr.go.cr/campus/inicio.html>

³⁰ http://cgrw01.cgr.go.cr/portal/page?_pageid=434,1761306&_dad=portal&_schema=PORTAL

³¹ Objective 3.4 is “Strengthening citizen participation in fiscal oversight.” According to the Plan, “citizen participation allows improving fiscal oversight. Society [...] can provide very valuable information to improve oversight actions; in addition, the correct implementation of these initiatives helps increase citizens’ trust in institutions.” *Plan Estratégico de la ASF 2011-2017*, Auditoría Superior de la Federación, Cámara de Diputados, México, Jan. 2011 (http://www.asf.gob.mx/uploads/58/Plan_Estrategico_ASF_2011-2017_web.pdf acc. Feb. 2012).

³² See <http://www.asf.gob.mx/docs/Percepcion%20ciudadana%20ASF%202010-UNAM.pdf>

³³ ASF was created through a series of constitutional reforms during the LVII Legislative period (1997-2000) that established a new legal framework for external oversight. In July 1999, articles 73, 74, 78 and 79 of the Constitution were reformed, and the Ley de Fiscalización Superior de la Federación was enacted in December 2000. This law was abrogated in April 2009 and replaced by the Ley de Fiscalización y Rendición de Cuentas de la Federación, which introduced significant changes aimed at strengthening external oversight (such as performance audits, shorter deadlines for the approval of the Public Account, etc.) and established the basic principles of the ASF’s audit work (including ex-post and annual control and the final nature of audit decisions).

³⁴ The SAI has also implemented a citizen complaint mechanism but the most significant TPA practice is its communication policy.

³⁵ Dialogue on civil society engagement in public accountability, Manila, 7 -8 Nov. 2006.

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