

# **Expanding Collaboration Between Public Audit Institutions and Civil Society**

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## Introduction

Over the last 10 years, in over 60 developing countries in Africa, Asia, and Latin America, non-governmental organizations (NGO), think tanks (research organizations), community and grassroots organizations (including social movements) have been involved in the growing movement to make public budgeting more transparent and accountable. Transparency in budget (and audit) processes is essential for enabling citizens to control the use of public resources and to ensure that these resources are best utilized to benefit society.

In October 2006, the International Budget Project (IBP) released findings from a survey it had conducted in 59 countries assessing the extent to which budget practices in the countries achieved best practices in transparency.<sup>1</sup> The survey also assessed the extent of transparency in public audit processes. Questions and assessments in the IBP survey relating to public audit processes drew on the recommendations provided by the International Organization of Supreme Audit Institutions (INTOSAI) in its Lima Declaration of Guidelines on Auditing Precepts.

Some of IBP's main findings pointed to the lack of transparency in public audit processes employed in countries assessed by the survey. These findings include the following:

- (1) In 23 countries included in the survey, findings from audit reports are either not released within 24 months of the end of the budget year or are never released to the public, and in 10 of these countries even the legislature does not receive audit reports;
- (2) In 25 survey countries, the audit reports do not contain an executive summary and therefore may not be easily understood by the public; and,
- (3) In 30 countries, the executive, legislature or SAI does not report publicly on steps taken by the executive to implement audit recommendations. These findings demonstrate that citizens have no control over how their money has been spent because they are not made aware of findings and are not involved in the process.

Interestingly, audits or *audire* in ancient Rome referred to the "hearing of accounts," a process in which officials were required to present their records orally due to the high levels of illiteracy in society.<sup>2</sup> Inadvertently, this oral presentation of audit records in ancient times may have made them more understandable (and accessible) to citizens than in their modern formats. However, recent trends in civil society show the emergence of activities that focus on government auditing systems and the use of innovative tools, which incorporate aspects from the audit discipline to monitor public resources. By engaging with auditing systems, civil society seems to be reinventing the ancient Roman concept of public hearing of accounts.

Presented in this paper are brief overviews of innovative civil society and SAI practices adopted in some countries that were represented at a recent conference in Manila in which these issues were discussed. The overviews are followed by an analysis of the opportunities that are available for increasing collaboration between civil society organizations and national public audit institutions – as well as the challenges that these working relationships will generate. Finally, I will discuss the steps

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<sup>1</sup> The IBP transparency survey results are available at <http://www.openbudgetindex.org/>. Retrieved on 7 February 2007.

<sup>2</sup> Online Etymology Dictionary. Douglas Harper. Updated November 2001. Retrieved 9 February 2007. <<http://www.etymonline.com/index.php?term=audit>>.

that could be taken to mitigate these challenges and raise the profile and acceptance of participatory audit practices.

## Background of the Manila Conference

In November 2006, IBP, the United Nations Department of Economic and Social Affairs (UN-DESA), and the Eastern Regional Organization for Public Administration (EROPA) co-hosted a two-day conference in Manila, the Philippines, titled “*Dialogue on Civil Society Engagement in Public Accountability*.”<sup>3</sup> The conference brought together representatives of civil society organizations and officials from public audit institutions from six countries, including India, South Africa, the Philippines, Argentina, South Korea, and Mexico. The conference was possibly the first of its kind in which representatives from these two distinct groups in so many different countries met in one place to discuss opportunities for increasing collaboration between their institutions.

The conference was conceptualized by IBP and UN-DESA after a previous meeting at the UN’s *Sixth Global Forum on Reinventing Government*<sup>4</sup> held in Seoul, South Korea, in May 2005. At that conference, the IBP presented a paper titled “*The Role of Civil Society Organizations in Auditing and Public Finance Management*”<sup>5</sup> at a workshop on *auditing for social change*.<sup>6</sup> The IBP’s paper argues that civil society organizations are undertaking innovative actions designed to hold governments accountable for the use of public resources – and they can therefore augment the capacity of public auditors in the exercise of oversight over governments. Further, the paper provides five specific recommendations for future cooperation between civil society groups and audit institutions. These recommendations are summarized below.

1. Civil society organizations can build citizen literacy on public financial management. To facilitate the creation of a cadre of activist citizens, audit institutions should develop accessible and understandable reports that are freely available and widely distributed to the public in a timely manner.
2. Civil society organizations have the networks and expertise to detect potential cases of corruption and to report these to audit institutions. To take advantage of these networks and expertise, audit institutions should create communication channels that civil society organizations can access to report these cases as potential subjects for formal audits.
3. Civil society organizations can augment limited capacity in audit institutions to undertake performance and procurement audits.
4. Civil society organizations, (together with legislatures/parliaments) can monitor and build pressure on the executive to implement audit recommendations. While audit institutions are traditionally prevented from engaging in policy processes, civil society organizations can use their networks to add political weight to audit institution recommendations.

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<sup>3</sup> Refer United Nations Online Network in Public Administration and Finance (UNPAN) website, available at [http://www.unpan.org/directory/conference/guest/browseoneconference.asp?conference\\_id=1999](http://www.unpan.org/directory/conference/guest/browseoneconference.asp?conference_id=1999). Retrieved on 9 February 2007.

<sup>4</sup> Refer UNPAN website, available at <http://www.unpan.org/globalforum6.asp>. Retrieved on 9 February 2007.

<sup>5</sup> Refer International Budget project website, available at <http://www.internationalbudget.org/SAls.pdf>. Retrieved on 9 February 2007.

<sup>6</sup> Refer UNPAN website, available at <http://www.unpan.org/globalforum6wkshp5.asp>. Retrieved on 9 February 2007.

5. Civil society organizations have pioneered innovative audit methodologies to monitor public projects/programs. Audit institutions should adapt and adopt these methodologies, where appropriate, to augment their own audit procedures.

In order to explore opportunities to initiate and deepen collaboration between auditors and civil society groups, IBP and UN-DESA invited audit officials and civil society activists from the six countries (listed above) in which the potential for the establishment of such collaboration was identified. The conference sought to achieve two primary objectives: (1) to give participants a forum in which they could share experiences from their countries regarding the use of public audit processes; and (2) to foster dialogue between civil society groups and public auditors within the same country regarding ways in which they could collaborate to strengthen the oversight of public resources.

### **Civil society experiences in auditing**

During the Manila conference, civil society groups presented the various innovative methods they are using to involve citizens in the auditing and assessment of public expenditures. Presented below is a brief review of these experiences.

In India, the Mazdoor Kisan Shakti Sangathan (MKSS) — a peasant and workers' union — uses public hearing forums to conduct social audits of local government expenditures in village communities. During these social audits, local communities check accounting records and other records on public works programs executed in their areas and identify instances of fraudulent documentation, including accounts purporting to record the construction of works that have not been created (ghost works), fraudulent billing for project activities, and falsified labor rolls. MKSS' social audit methods are now being used all over India by citizen groups to monitor a recently introduced entitlement program — the National Rural Employment Guarantee Scheme — under which rural households are eligible to receive minimum wage employment for 100 days in a year.

In South Africa, the Public Service Accountability Monitor (PSAM) — a research and advocacy organization — works closely with the legislature to track government agency responses to instances of financial misconduct and corruption identified in the Auditor General's reports. PSAM has highlighted the large number of audit disclaimers issued by a provincial audit agency — which was unable to access financial information during the conduct of its audit — and led a public campaign that subsequently resulted in the strengthening of financial management practices within provincial government agencies.

In the Philippines, a participatory audit was successfully conducted as a joint undertaking of the national Commission on Audit and a non-governmental organization called the Concerned Citizens of Abra for Good Government (CCAGG). CCAGG specializes in monitoring infrastructure projects within its province and uses the assistance of local monitors (volunteers drawn from the area) to verify that road construction projects are executed as per contract norms.

Also in the Philippines, Procurement Watch, Inc. (another non-governmental organization), specializes in building systems of transparency and accountability into government contracting and procurement practices. PWT's most recent initiative is to participate with the national Commission on Audit in a pilot test of a new tool to measure corruption and inefficiency in public procurement.

The tool seeks to determine the true (fair-market) cost of a publicly procured good or service and then compares that cost to what was paid for the good or service; when actual payments are higher than the fair-market value, the difference can be attributed to corruption or inefficiency. The size of the difference also serves as a precise and objective measure of the extent of the problem.

In Mexico, Fundar — a research and advocacy organization— obtained hundreds of pages of accounting records from the Ministry of Health using the national freedom of information law and subsequently identified large-scale corruption in a contract awarded to a private agency under an HIV/AIDS prevention program. Fundar's findings were corroborated by an official investigation conducted by the national supreme audit institution. Subsequently, pressure brought to bear by the Fundar-led campaign resulted in the initiation of government proceedings to recover misappropriated funds and changes in the policies governing the management of discretionary funds, including the HIV/AIDS prevention program.

In South Korea, the Concerned Citizens for Economic Justice (CCEJ) — the oldest non-governmental organization in the country working on economic rights issues— routinely uses the national citizen audit request system to request government audit investigations of public projects that are plagued with corruption and/or result in wasted resources. The organization presented three cases of corruption in public projects in which findings from its investigation were corroborated by subsequent government audits. In one case, the organization's dogged pursuance of a case led to action against corrupt officials even after the agency had been cleared by the audit. In another case, changes were made in procurement policies in part as a result of the organization's advocacy campaign that demanded a limit on the issuance of no-bid contracts by the government.

In Argentina, La Asociación Civil por la Igualdad y la Justicia (ACIJ) – a human rights-focused organization – successfully filed a law suit against the country's congressional commission responsible for reviewing public audits (this commission examines reports filed by the Supreme Audit Institution and initiates action based on audit recommendations) to obtain the minutes of meetings of congressional hearings. Subsequently, ACIJ used these records to highlight the lack of action taken by the commission to require corrective action in response to audit recommendations.

### **Supreme Audit Institution (SAI) experiences in participatory audits**

During the conference, audit officials presented information on the processes they are using to include the public in the conduct of audits.

In South Korea, several schemes have been introduced by the national supreme audit institution — the Board of Audit and Inspection (BAI) — to encourage citizen participation in audits. The Citizens' Audit Request System, introduced under the Anti-Corruption Act of 2001, allows citizens to request special audits from the BAI on public agencies suspected of corruption or legal transgressions. Applications are made under this scheme to a Citizens Audit Request Screening Committee, comprised of citizens and audit officials, which is designed to screen requests to identify frivolous complaints and to decide which requests merit a full audit. The BAI also draws upon the services of non-governmental experts — particularly university professors and researchers — in its Policy Advisory Committee, which provides advice on matters concerning the BAI's audit direction and audit-related policies. Importantly, efforts to include the public in audits in South Korea are not limited to the national level. In fact, some local governments have decided to address complaints and grievances filed by citizens by appointing Citizen Auditors. These auditors, who are not public

officials, are appointed to review petitions for a certain time period. If necessary, the Citizen Auditor conducts audits and notifies the petitioners of the results. Citizens are also encouraged to file petitions with the BAI, under a Civil Petitions Reception System, against public agencies through a variety of media including the internet and a 24-hour toll-free hotline. About 8,000 reports are filed every year. Under the Advance Notice Audit System, the BAI notifies citizens in advance of planned audits and requests them to provide feedback to help with audits.

In 2002, in the Philippines, the national Commission on Audit (COA) — the national supreme audit institution — entered into a partnership with several non-governmental organizations, including CCAGG, to conduct participatory audit exercises. The exercises focused on performance audits, which assess the impact of the audited government program/project to determine whether it has achieved its anticipated results. Audit teams included members from COA and non-governmental organizations. The teams received joint training on conducting participatory audits before conducting audits themselves. Currently, COA officials are cooperating with Procurement Watch Inc., by providing it with access to procurement documents of agencies that it is auditing to test a tool that measures corruption in procurement processes.

In India, inspired by the MKSS social audit process, the Andhra Pradesh state government is leading a campaign on social audit in collaboration with a consortium of non-governmental organizations. All over the state, local communities are provided with information on the use of funds under the National Rural Employment Guarantee Scheme and social audit forums are organized to discuss the veracity in expenditures incurred under this scheme. Findings from social audits are immediately acted upon by the state government to improve the functioning of the scheme. In the state of Rajasthan, frustrated by the poor implementation of its recommendations, the public auditor's office has shared findings from some of its audit reports with the MKSS and invited it to publicize the results so that action is taken against errant agencies.

In Mexico, the Ministry of Public Administration has developed a tool, SEPAT (the Spanish acronym translates to Transparency and Citizen Participation Evaluation System), to monitor whether municipal agencies in the country adopt good disclosure policies, provide citizens with access to information, and facilitate social audits — a process by which program beneficiaries evaluate the performance of the agency and conduct oversight of agency expenditures. Social audits of development programs are mandated in the 2004 General Law of Social Development.

### **Main findings from the conference**

By bringing together officials from civil society and audit institutions in so many countries, the conference gave participants a unique opportunity to assess the state of collaborations between these groups and to identify future opportunities for expanding participatory audit processes. Four main findings regarding the development of participatory audit processes are discussed below.

#### ***1. There is a wide spectrum of collaboration between civil society groups and auditors.***

The different degrees of collaboration between auditors and civil society organizations can be classified into three categories.

*Civil society organizations can conduct independent audits.* Organizations like the MKSS have developed innovative social auditing processes that are independent of formal government audit processes. In

fact, many of the public programs covered by MKSS social audits had previously been audited by government auditors who did not report any of the misappropriation of funds that were later uncovered by the MKSS. Similarly, Fundar found problems with an HIV/AIDS prevention program when it conducted an independent investigation of the program accounts; an independent government audit of the same program later corroborated these findings.

*Civil society organizations can use audit findings produced by government auditors to hold government agencies accountable:* Organizations like PSAM in South Africa publicize findings from government audit reports in press releases and radio talk shows to demand action from agencies. It also publishes a scorecard measuring the comparative compliance of various provincial agencies with public finance laws – and these scorecards draw in part on the findings of official audit reports. Similarly, ACIJ in Argentina investigates the actions taken by the legislative committee responsible for oversight of the government audit recommendations presented to it.

*Civil society organizations can work closely with auditors:* CCAGG participated as a member of a government audit team undertaking performance audits of the public highways agency. Procurement Watch Inc. accesses public agency documents which are in the possession of government auditors concomitantly with the conduct of formal government audits of these agencies to measure procurement irregularities. CCEJ in South Korea actively uses the citizen audit request system to direct special audits on government projects identified by the organization as suffering from financial irregularities.

## ***2. Civil society is increasingly focusing on audit processes to improve government oversight and service delivery.***

To date, most civil society activity has been focused on examining the passage of the budget through the legislature and the subsequent implementation of the budget. There has been much less civil society engagement with the auditing process and the office of the auditor-general. However, as is illustrated in the earlier examples from India, South Africa, South Korea, Mexico, the Philippines, and Argentina, important activities are being undertaken by civil society organizations that focus on government audit systems.

## ***3. Auditors are increasingly receptive of citizen participation in their audit processes.***

The experiences of South Korea – including the development of citizen audit request system, the appointment of citizen auditors by local governments, the inclusion of non-governmental experts in the BAI, and the implementation of the advance audit notice system – represent some of the most progressive policies introduced within the public audit process to foster citizen participation. Similarly, the participatory audit experience in the Philippines in which government audits were undertaken jointly by an audit team composed of non-governmental experts and audit officials represent a unique model for a future potential role for civil society in the conduct of government audits. Finally, the collaboration between the Andhra Pradesh state government in India and the MKSS in conducting social audits to monitor programs under the rural employment guarantee scheme underscores the diffusion of participatory audit innovations among government entities at the state level in that country.

#### ***4. Auditors and civil society groups each have concerns about the nature of collaborative practices.***

*Public audit institutions have a mandate to report to legislators but not to the public:* In most countries, especially those following the Westminster audit system (e.g., former colonies of the United Kingdom) or the Board/Collegiate audit system (followed in East Asian and many Latin American countries), audit reports are submitted to the legislature.<sup>7</sup> It is the responsibility of the legislature (and usually of its designated legislative committee) to examine the findings in audit reports and enforce action against the executive agencies. The audit system in these countries is not normally geared towards citizen participation, i.e. audit reports are not always released in a timely fashion to the public, the reports are written using technical jargon, and the public is not given an opportunity to offer input on the findings in legislative hearings, etc. Audit officials argue that until their mandate is changed to explicitly include citizen participation, there will be little opportunity/scope for them to develop citizen-friendly audit practices.

*Audit institutions fear that their neutrality may be compromised through collaboration with civil society organizations:* Audit officials express concern that any collaboration with citizens/citizen groups – which often have their own explicit agendas – might compromise the neutrality and objectivity expected of their institution and therefore compromise the independent audit opinion expected of the institution.

*Audit institutions have not developed processes for selecting partners from among civil society organizations:* Even if auditors are receptive to closer collaboration with civil society groups, audit officials generally have no experience of the organization or capacity of civil society organizations and may be uncertain about how to identify groups that have the skills and the credibility to assist in audits. Further, financial, compliance, and performance audits are technical disciplines and require expertise in accounting, financial management, law, and other sciences that representatives of civil society organizations may not possess. Therefore, audit institutions may be reluctant to partner with civil society organizations until they develop the technical capacity to participate in the conduct of audits.

*Civil society organizations lack the resources to participate in audits without financial remuneration:* The only example of a participatory audit conducted by a team that includes representatives of civil society organizations and audit institutions to date is in the Philippines. However, the scheme for non-governmental participation expressly stated that no financial compensation would be offered to the non-governmental organization for its contribution in the audit. While this arrangement might be necessary to ensure that the non-governmental organization has no incentive for profit from the conduct of audits – but given the often limited resources of non-government organizations, this model is unlikely to be sustainable unless civil society organizations can identify some source of support that will enable them to carry out audit activities without drawing on their own resources (or those of the government).

*Civil society organizations are concerned that governments may come to develop corrupt or “unseemly” relationships with civil society organizations if there is no check and balance on their participation in audits:* Any participatory

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<sup>7</sup> DFID briefing note, available at <http://www.dfid.gov.uk/aboutDFID/organisation/pfma/pfma-externalaudit-briefing.pdf>. Retrieved on 7 February 2007. And, Kenneth M., and Rick Stapenhurst. “Pillars of Integrity: the Importance of Supreme Audit Institutions in Curbing Corruption.” <http://siteresources.worldbank.org/WBI/Resources/wbi37133.pdf>. p 13. Retrieved on 7 February 2007.

audit scheme initiated by the government that involves the selection of non-governmental organizations or experts from civil society is in danger of being misused. If governments – rather than audit institutions – select civil society partners for audits, they may be tempted to only select those organizations or personnel who are sympathetic to it or those who will not highlight major irregularities in its financial operations that might embarrass it.

*Audits are not designed to report on fraud:* Most governments audits verify whether or not the financial statements submitted by the public agencies provide a true and fair picture of their financial position. These audits, sometimes referred to as regularity audits, also check for compliance with relevant laws that direct public spending. However, few government audits are expressly instituted to check for fraud and corruption, even though there are some trends in this direction<sup>8</sup>. A separate discipline of forensic audits is undertaken in some countries to check for fraud but government audit offices generally do not have the resources to undertake comprehensive checks for the types of systemic corruption that plague so many developing countries.<sup>9</sup> In such a situation, audit mandates might not be of interest to the civil society groups that want to hold governments accountable specifically for corruption and misappropriation of funds.

### **Mitigating concerns surrounding increased collaboration between audit institutions and civil society organizations**

The concerns stated by audit officials and civil society groups regarding increased collaboration require serious consideration, but it appears that some measures may be available to mitigate them. First, the spectrum for collaboration between auditors and civil society is very large and collaboration could take any of a variety of forms depending on the comfort levels of either institution and/or the relevant country context. For example, civil society groups could directly participate in audits (as shown in the Philippines experience), or they could focus on demanding follow-up actions to audit findings and put pressure on the government to require the implementation of audit recommendations (as is done in Argentina), or they could identify entities that should be the subject of audits (as is done in South Korea). Further, civil society organizations could even undertake independent audits which complement the formal government audit (as is done in the state of Andhra Pradesh in India).

Second, concerns that audit findings are not geared towards citizen participation can be mitigated if audit institutions develop accessible and understandable reports that are freely available and widely distributed to the public in a timely manner and legislators hold public hearings on audit reports and publish minutes of meetings in which audit reports are discussed. In fact, Section 16 of INTOSAI's Lima Declaration of Guidelines on Auditing Precepts is titled "Reporting to Parliament and *General Public* [our emphasis]" and asks that Supreme Audit Institutions (SAI) be empowered by the national Constitution to report their findings publicly as "this will ensure extensive distribution and discussion, and enhance opportunities for enforcing the findings of the Supreme Audit Institution." Section 17 expands on this point by encouraging SAIs to develop audit reports which "present the

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<sup>8</sup> Stapenhurst and Dye <http://siteresources.worldbank.org/WBI/Resources/wbi37133.pdf>. P 14. Retrieved on 7 February 2007. P 14. And, ASOSAI [http://www.asosai.org/journal2001/forensic\\_auditing.htm](http://www.asosai.org/journal2001/forensic_auditing.htm). Retrieved on 7 February 2007.

<sup>9</sup> Borge, Magnus. "The role of Supreme Audit Institutions (SAIs) in Combating Corruption." Transparency International. P 6. Retrieved 8 February 2007. [http://www1.transparency.org/iacc/9th\\_iacc/papers/day4/ws2/dnld/d4ws2\\_mborge.pdf](http://www1.transparency.org/iacc/9th_iacc/papers/day4/ws2/dnld/d4ws2_mborge.pdf).

facts and their assessment in an objective, clear manner and be limited to essentials. The wording of the reports shall be precise and easy to understand.” If such information is made available, then it will facilitate the ability of citizens to understand legislative hearings.

Third, to mitigate concerns that close collaboration with civil society could compromise the neutrality of SAIs and to ensure that they are able to select partners from among civil society in a fair and effective manner, audit institutions could conduct audits in such a way that any citizen – irrespective of ideology and partisanship – has the opportunity to provide suggestions to the audit team. This could ensure that no one person or organization dominates and/or misuses the collaborative process. Alternatively, the procedure for selecting civil society partners could be made transparent to address concerns that governments may co-opt the civil society organizations that it selects to collaborate with audit institutions. One such measure could involve the creation of an independent board akin to the South Korean Citizen Audit Request Screening Committee. This committee (rather than the government) could select the appropriate organizations to partner with audit institutions during the conduct of audits.

Fourth, civil society concerns about lack of resources to participate in audits can be mitigated by raising donor awareness on the importance of this activity and by highlighting instances of successful collaboration between audit institutions and civil society. This may influence donors to direct funding towards civil society activities designed to audit governments and to collaborate with audit institutions.

Finally, civil society concerns that public audit systems may not be expressly designed to respond to corruption can be mitigated by expanding the mandate of audit institutions so that they are required to address corruption in public expenditures. This action would be supported by recent trends in public audits that require public audit institutions to report on corruption and criminal activity, including notably in half a dozen developing countries.<sup>10</sup> INTOSAI too seems to acknowledge the importance of detecting frauds through audits and offers courses on detecting fraud and irregularities through its development initiative.<sup>11</sup>

## Conclusion

Importantly, a major finding from the Manila conference is how little is known about the various audit-related initiatives undertaken by civil society to monitor government programs as they are executed and/or to hold governments accountable on the use of public funds; very little is also known about the various participatory practices adopted by public audit institutions to foster civic participation. It is, however, heartening that groundbreaking examples of collaboration between audit institutions and civil society organizations have had concrete impacts on governments and have resulted in improvements in government functioning. It is similarly heartening that civil society organizations are beginning to focus independently on audit-related initiatives – and thus to expand their work on government budgets from just its formation by the executive and adoption by the legislature to encompass both the execution and audit stages.

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<sup>10</sup> Dye and Stapenhurst <http://siteresources.worldbank.org/WBI/Resources/wbi37133.pdf>. P 14. Retrieved on 7 February 2007. Countries that are required to report on corruption and criminal activity include the USA, Philippines, Bhutan, Indonesia, Malaysia, Spain, Romania, Moldova, China, Estonia, Lithuania, Germany, the Netherlands, Sweden, India, the United Kingdom, South Africa, the Czech Republic and the Slovak Republic.

<sup>11</sup> [http://www.idi.no/listof\\_courses.php](http://www.idi.no/listof_courses.php) Retrieved on 7 February 2007.

In order to facilitate the process of mainstreaming audit practices that accommodate the participation of citizens and non-governmental organizations, IBP and UN DESA are working to raise the profile of this body of work. Among other planned initiatives, they will collectively and independently publicize these practices at international conferences to familiarize relevant stakeholders with these innovative collaborations and to encourage governments to adopt practices that formally include citizen participation in auditing.

Citizen participation is increasingly recognized as an essential component of good governance<sup>12</sup> practices. By opening its doors to collaboration, audit institutions are merely following trends toward expanded public participation set in motion by other government organs. As the audit sector faces substantial challenges in the future, returning to the spirit and practice of '*audire*' — the public hearings of accounts — will assist the sector in meeting several of these challenges. We are only just beginning to see the potential for this collaboration and are excited by the possibility for improved transparency and service to citizens that are suggested by the experiences of the participants in the Philippines conference.

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<sup>12</sup> United Nations definition of good governance, for example <http://www.unhchr.ch/development/governance-01.html> Retrieved on 9 February 2007.

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18	Isabel Dasalla-Agito	Director IV, Chief of Staff, Office of the Commissioner I Commission on Audit (COA), Philippines

19	Teresita A. Pajara	State Auditor V, Regional Cluster Director National Government Sector Commission on Audit (COA) Philippines
20	Elizabeth S. Zosa	Director IV, Legal and Adjudication Office - Local Commission on Audit (COA) Philippines
21	Thinus Lourens	Parliamentary Manager, Eastern Cape Auditor- General's Office, South Africa
22	Emmanuel Dalman	Former Commissioner, Commission on Audit, Philippines
23	Amitabh Mukhopadhyay	Joint Secretary Parliamentary Committees on Finance, Lok Sabha Secretariat, Parliament of India
24	Ho Seung Moon	Director of Planning and Coordination, Division of Special Investigations Headquarters, Board of Audit and Inspection (BAI) Republic of Korea.
25	Elisa Saldana	Deputy Director, Department of Regional Operation and Social Accountability Mexico.
26	Federico G. Golodny	Chief of Staff, Audit Office of the City of Buenos Aires, Argentina
27	Ibrahim S. Nasif	General Auditing Bureau — Kingdom of Saudi Arabia
28	Musaad A. S. Al-Hammad	General Auditing Bureau — Kingdom of Saudi Arabia
<b>Special Invitees</b>		
29	Jesse M. Robredo Representative: Willy Prilles Jr.	Mayor, City Government of Naga, Philippines Project Coordinator Reinventing the Naga City School Board Project
30	Representative of Ma. Merceditas Navarro-Gutierrez	Ombudsman, Office of the Ombudsman, Philippines