



Advancing Audit Accountability: How Can We Strengthen Responsiveness and Action?

Synthesis Note of the Audit Accountability Initiative Meeting organized by the International Budget Partnership and the Office of the Auditor General of Nepal in December 2019

A community of audit experts in various countries is testing a hypothesis that enhanced strategic engagement between key oversight actors from within and outside government can promote action on select audit findings that are currently being ignored by governments. This community is participating in a learning initiative convened by the International Budget Partnership (IBP) to help catalyze relationships among various oversight actors in target countries, clearly communicate the problems identified by audits and spur actions that are needed to address these problems. As part of this learning initiative, we are documenting the work and drawing lessons on the sensitivity of government to comprehensive interventions by internal and external stakeholders to address audit recommendations. We hope that the lessons from this initiative can generate evidence on how audits truly become tools for enhancing government accountability.

IBP and the Office of the Auditor General (OAG) of Nepal organized an Audit Accountability Initiative meeting in Kathmandu December 11-12, 2019. The meeting brought together participants from supreme audit institutions (SAIs), civil society representatives who have engaged extensively with audit agendas in their countries, and experts from the INTOSAI Development Initiative (IDI), Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH (GIZ) and the United Nations Department of Economic and Social Affairs (UNDESA). Building on previous [learning forums](#), the meeting capitalized on the range of experience and expertise present to share insights, challenges and emerging strategies to promote collaborative approaches that can enhance audit impact and accountability. This included digging into the contexts in which these efforts are being undertaken, sharing lessons and experiences, and refining strategic thinking and plans. This note highlights the key developments, lessons and directions.

Tackling issues of public concern

Across the initiative, SAIs and civil society are focusing on critical issues such as the inadequate prevention, diagnosis and treatment of 1.5 million people affected by Chagas disease in Argentina; mismanagement of the school feeding program serving 2,600,000 pupils in Ghana; lack of accountability and sustainability in the construction by users committees of local development projects, such as road, water supply and sewerage works, costing in Nepal; improper water, sanitation and hygiene facilities affecting more than

3,000 schools in Sierra Leone; and dilapidated and insufficient primary education infrastructure for 4 million students - 48% of pupils - in Tanzania.

In selecting the audit recommendations and developing their strategies, the partners have sought to take on issues that will resonate with public priorities, and thus potentially generate citizen interest and action. Partners also identified contextual and systemic challenges, such as political patronage networks affecting the selection of caterers in Ghana, elite capture of development projects in Nepal, political transition in Mexico, and limitations to SAI and civil society operations in Tanzania. They have also identified contextual opportunities including around the elections campaign in Argentina, new leadership and a Commission of Enquiry more attentive to audit recommendations in Sierra Leone and increased media attention to audits in Tanzania. Partners are navigating political and accountability system landscapes to identify entry points and build institutional relationships.

Strengthening engagement with formal accountability actors

Experience from Argentina and various other countries demonstrate the important role of accountability actors, such as the judiciary and parliament, in the uptake of audits and enhanced accountability. As legislators formally oversee audits, providing the forum in which audits reports receive public attention and pressure government to respond to and address issues of concern, there is a need to understand their capacities and motivations to deliver in that role.

Members of the public accounts and finance committees in Nepal shared their constraints and interests in the context of emerging fiscal federalism with more than 60 diverse stakeholders, including the media, civil society and development partners, participating in the meeting. These included committees' own limited capacities to analyze public financial management as well as their desire to interact with other actors, including on audits with clear recommendations, to strengthen checks and balances. In the context of the users committee issue, legislators have engaged with the CSO Freedom Forum and the Office of the Auditor General on the performance, monitoring and accountability problems, and expressed interest in addressing legal provisions in line with the audit recommendations.

Partners are finding innovative ways to interact with formal oversight actors to take up audit recommendations. In Sierra Leone, for example, the Budget Advocacy Network has established a Memorandum of Understanding (MoU) with legislators and plans to engage with parliament through various channels, such as collective letters highlighting the audit issues and calls to action.

Broadening engagement beyond the formal accountability system

In the context of nuancing strategies through insider and outside approaches, partners have expanded the collective of actors they will engage to address the audit recommendations. These include internal audit agencies, networks of sector-focused civil society organizations, and affected communities. In Argentina, ACIJ has been supporting a

broad coalition of doctors, lawyers, patients and their families on Chagas disease and relevant audit recommendations. This alliance of actors have engaged the city of Buenos Aires on legislation related to Chagas disease. Partners in Ghana, Sierra Leone and Tanzania, who are focusing on school infrastructure, facilities and a feeding program, also plan to engage a diversity of stakeholders, including education-focused coalitions of civil society, UNICEF and affected communities, including School Management Committees or Parent Teacher Associations.

In summary, the interaction facilitated by IBP between SAIs, civil society and experts from IDI, GIZ and UNDESA reinforced the challenges to meaningful uptake of audits while advancing the audit accountability initiative by strengthening collective learning across partners and refining strategic thinking as partners move towards implementation. We will continue to [dig deeper into the causes](#) of the problems identified in audits and addressed in audit recommendations, and collectively refine our strategies to meaningfully address those causes as we go forward.