

## **Advancing Accountability: How Can Collaboration on Audits Strengthen Responsiveness and Action?**

A community of audit experts in various countries is testing a hypothesis that improved communication and enhanced engagement between key oversight actors from within and outside government can promote action on audits 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, clearly communicate the problems identified by audits and spur actions that are needed to address these problems.

A recent meeting organized by IBP and the Ghana Audit Service brought together Auditors General and senior officials from supreme audit institutions (SAIs), civil society and international organizations, such as the INTOSAI Development Initiative, Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) and the UN Department of Economic and Social Affairs, as well as independent experts. The convening built on the lessons and recommendations that emerged from [previous meetings](#) with the audit community and learning from [case studies](#) that helped shape the learning initiative to enhance accountability.

### ***Understanding the issues and accountability dynamics***

Participants have a wealth of experience in communicating and collaborating to strengthen government responsiveness to issues of public concern and audit recommendations in their countries. The participating SAIs and civil society organizations (CSOs) are all tackling important challenges. They include Chagas disease in Argentina, earthquake relief in Mexico and Nepal, strengthening internal controls and payment of liabilities in Ghana, procurement in the agriculture and education sectors in Sierra Leone, and essential medicines, upkeep of education infrastructure and natural gas contracts in Tanzania. These topics have been selected because they are matters of public concern addressed in audit reports upon which governments have failed to act.

There are various contextual factors and accountability dynamics at play in each country to analyze as we strive to enhance government responsiveness. Such factors and dynamics came out clearly as the Auditor General, Special Prosecutor and Chair of the Public Accounts Committee of Ghana shared their mandates and challenges before civil society, the media, the Ghana Audit Service Board and other stakeholders from Ghana and abroad. While challenges of independence and complementarity are still being worked out, participants also learned how problems have been resolved. As an example, the Ghana Audit Service uncovered the problem of unsafe drinking water during a performance audit and engaged affected communities and influential actors such as the World Bank to implement solutions and ensure potable water and guinea worm eradication.

While enabling legislation, independence and resources are needed for accountability institutions to fulfil their mandates, greater collaboration and coordination between accountability actors within and outside of government can strengthen their effectiveness

and accountability to society. As the Auditor General of Sierra Leone and former Auditor General of the Philippines highlighted, publishing credible, relevant and accessible reports, and building strategic partnerships with civil society, the media and other accountability actors goes a long way to enhancing results. “The public is the boss” so let us make audits, and their impact, meaningful for them.

### ***From theory of change to practice***

The pathway to change towards meaningful audit impact remains an important challenge. As one participant noted, “there seems to be a lot of hope in government transitions”, pointing to the need to unpack the assumption that because leadership has changed, so will action on audit findings and recommendations of concern to the public. If these recommendations have been neglected for many years, including over successive regimes, why will governments take action as a result of our intervention?

As a community, we will need to balance our ambitions for structural reform with what is achievable within the context of this initiative. This means being aware of the incremental changes that may result in tangible wins or addressing lower hanging fruit, while also seeking to improve legislation or accountability relationships that can contribute to [strengthening the overall accountability ecosystem](#).

Participants emphasized that a deeper understanding of the political economy and accountability ecosystem in which they operate, including positive and negative incentives of responsible actors, is essential to unpacking the root causes of the challenges they seek to address. This understanding can help us navigate politics, identify and engage strategic allies, including credible messengers and affected communities, and drive change towards remedial action. Key to our work will be communicating the consequences of inaction and benefits of progress, while aligning expectations between different actors involved.

As we continue to develop and implement our strategic plans at the country level, we will document the contextual factors, approaches and lessons from the efforts of internal and external stakeholders to address audit recommendations. At the same time, we will engage with international actors to advance norms and practices for enhanced audit impact. Such actors and opportunities include INTOSAI and the Congress of SAIs, initiatives such as the Global Partnership for Social Accountability and the Open Government Partnership, anti-corruption and sustainable development fora such as the International Anti-Corruption Conference and the High Level Political Forum on Sustainable Development, and international unions and networks of parliamentarians and investigative journalists, who can help take up audits for greater accountability.

We hope that the lessons from this initiative can generate evidence on how strengthened collaboration on audits between actors within and outside the state can enhance responsiveness and accountability of governments. The public should be the boss and our collective learning and action should serve society’s needs. We look forward to continued engagement with accountability actors at the national and international level on this important agenda.