Purpose of this framework

This framework is intended for SAIs that have taken, or are considering taking, a strategic decision to strengthen their engagement and cooperation with civil society with the aim of improving their audit impact.

The purpose is to explain the rationale for and benefits of such engagements, and to provide a set of principles based on global good practices for SAIs to use to guide their engagements.

The framework is not an INTOSAI pronouncement. Application of the framework and its principles is therefore voluntary. It has been produced following the relevant INTOSAI quality assurance protocols.

While the framework is intended for SAIs, we trust that many other stakeholders such as SAI development partners, academia and think-tank organizations will find it beneficial.

How to use the framework

While the framework deals with the main forms of citizen and civil society engagement and outlines important principles that SAIs can apply when undertaking such engagements, this is not a good practices guide.

However, a diverse body of good practices and other information in support of the framework have been provided in the good practices section of the knowledge centre of the INTOSAI Community Portal. In addition, the reader will find useful links to relevant resources in various places within the text of the framework – simply click on the link embedded in the underlined text for the resource document to open. (If your internet speed is slow, please be patient as the hyperlinked document may take a while to open, depending on the size of the document.)

The good practices section will be continuously updated with new information as and when it becomes available. We therefore invite INTOSAI members and partners to notify the CBC secretariat of any new practices that may become available by emailing the CBC Secretariat at secretariat@intosaicbc.org.

Definitions

In this framework, the term civil society is used to refer to both individual citizens and civil society organisations.

According to the European Union definition, civil society refers to “all forms of social action carried out by individuals or groups who are neither connected to, nor managed by, the State”. It should also be mentioned that civil society is independent from private enterprise or commerce.

The Word Bank defines civil society as “a wide array of non-governmental and not-for-profit organizations that have a presence in public life, expressing the interests and values of their members or others, based on ethical, cultural, political, scientific, religious or philanthropic considerations”. Examples include: community groups, non-governmental organisations, labour unions, indigenous groups, charitable organisations, faith-based organisations, professional associations, and foundations.

SAIs engage directly with individual citizens; however, seeking citizen perspectives by reaching out to those directly affected by certain policies or services, can be complicated and costly. SAIs may therefore choose to work with civil society organisations as an intermediary and a bridge between SAIs and citizens.
1. Background

In July 2011, the biennial UN/INTOSAI symposium held in Vienna focussed on “Effective practices of cooperation between Supreme Audit Institutions (SAIs) and citizens to enhance public accountability”. The symposium explored practices of cooperation between SAIs and citizens, and highlighted new approaches that could strengthen SAI audits to the benefit of citizens.

Recognition of the value of civil society participation in SAI audits, however, had originated at regional level already when in 1995 the Organization of Latin American and Caribbean Supreme Audit Institutions expressed support for citizen participation in external audit. With a number of formal declarations and, through the work of its Citizen Participation Commission, this INTOSAI region has made steady progress in this area.

In 2013 at its Congress held in Beijing, the SAI community recognized the citizen as a key beneficiary of the work of SAIs when INTOSAI adopted a ground breaking new International Standard, INTOSAI-P 12 – The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens.

In the XXIII INCOSAI Outcomes Report of 2019 (“the Moscow Declaration”), the INTOSAI community continued to recognise the importance of engaging with citizens, acknowledging that “public engagement tools catalyze inspiration in the public, increase public trust, enable concentration of mutual efforts, and encourage innovative solutions to public challenges”.

At a global webinar of INTOSAI’s Capacity Building Committee in June 2020 attendees from across all regions of INTOSAI confirmed the need for guidance on SAI engagement with civil society given the global recognition of civil society as a key actor and engagement partner in government, in development and in accountability ecosystems. This framework was produced as a result of this expressed need.
2. Introduction

The recent COVID-19 global pandemic has shown that societal shifts are becoming more complex and unexpected. As key accountability institutions in this evolving context, an increasing number of SAIs recognise the value of deepening engagements with civil society as a way of maintaining their relevance to enable value-adding and impactful auditing.

Engagements with civil society at various stages of the audit process can provide information that will enhance the SAI’s understanding of its fast-evolving operating environment and key audit risks. In addition, transparency, accountability, democratic participation and public trust are enhanced through engagements with civil society.

SAIs engage with civil society at various levels of maturity, ranging from one-way communication to more sophisticated relationships which involve two-way flows of information at strategic and audit-engagement levels, and even as partnerships. Nevertheless, SAIs that have embarked on the journey of engaging civil society find that the complementarities achieved, resulted in better-informed audits, stronger oversight and more effective accountability. Government’s vulnerability to corruption or wastage of resources is also reduced.

This framework presents the main benefits of SAI-civil society engagement, outlines steps in the implementation of an engagement strategy, and highlights principles that SAIs can apply when engaging with civil society.

While this framework outlines useful principles for SAI-civil engagement, it recognises the uniqueness of the country-context of every SAI. The framework also supports SAIs in the development of their own professional approach to engaging with civil society in accordance with their mandates and national laws and regulations.
3. Modalities of engagement

3.1 Ways of engagement

SAIs tend to engage with civil society in at least three ways:
- One-way engagement where the SAI informs civil society
- Two-way engagement where the SAI consults civil society, and
- In collaborative relationships or partnerships with a common purpose.

One-way engagement is the most common form of SAI engagement with civil society. This is driven by SAIs’ obligation to report on audit results and thereby enable the public to hold government accountable, supporting transparency, strengthening accountability and building public trust. SAIs fiercely defend their right and obligation to report on their work, and informing civil society is core to this fundamental right of SAIs. This is likely to remain the main method of SAI engagement with civil society, and is key to ensuring understanding of and support for the important role of SAIs.

SAIs that engage in two-way communication do so mainly to gain civil society perspectives and obtain information that can benefit the audit process. At a strategic level this approach is used to improve the SAI’s overall planning; at audit engagement level this approach is most commonly used to inform performance audits, but is also used for other types of audit and for policy evaluations carried out by certain SAIs. In addition, and subject to the SAI’s mandate, SAIs also use two-way engagements to enable civil society to submit information on possible instances of maladministration, irregularities, fraud or corruption. Some SAIs, empowered by their mandate, also respond to enquiries from civil society.

SAIs also collaborate with or form partnerships with civil society to achieve a common purpose. During this type of engagement, the SAI allows civil society to participate in the SAI’s audit process. Another form of collaboration is when the SAI collaborates with civil society in the context of a social audits carried out by civil society.

3.2 Engagement levels

Civil society engagements take place at two levels at least.
- Firstly at strategic or institutional level: This entails establishing strategic relationships with civil society organisations with shared objectives. Engagement is aimed at the exchange of broad insights that could mutually strengthen the SAI and the civil society organisation’s relevance and impact. These relationships are identified, prioritised and managed centrally within the SAI, often with close involvement of the head of SAI.
- Secondly, at the level of audit engagement teams: This entails proactively establishing communication lines with civil society organisations with a shared interest in the subject of the audit and that can potentially enhance the audit process. These relationships can be identified either centrally and passed on to the audit team, or can be identified by the audit team themselves. As civil society organisations often operate in sectors corresponding with global or national development goals, the SAI should ensure internal coordination of its audit teams’ engagements with civil society in order to maximise the value of engagements and in support of an integrated audit approach.
In a 2021 survey by the Canadian Audit and Accountability Foundation, respondent SAIs indicated that engagement with civil society resulted in various benefits. These benefits include –

**Identifying impactful audit topics** with high risk and materiality

Better understanding the effectiveness and impact of government programmes

**Learning from civil society’s experiences** on the ground locally and internationally

**Creating a listening audience** eagerly awaiting audit reports

**Building community engagement** and **educating community groups** about the role of the audit office

**Enhancing the credibility** of the audit office

Having civil society **advocate for and monitor the implementation** of audit recommendations
For purposes of this framework, the following five broad areas of benefit, each with typical forms of engagement associated with such benefits, have been identified and are discussed in detail.
4. Benefits of SAI-civil engagement continued

4.1 Better-informed citizens, better-informed audits

- **Better-informed citizens**: SAIs are committed to ensuring that civil society is informed of the results of the SAI’s audits to enable them to hold government and the public sector accountable.

  The main channels of engagement used by SAIs to inform civil society include –

  » Publication of citizen-friendly audit reports on the SAI’s website
  » Press releases and public briefings on audit outcomes upon publication of an audit report
  » Radio and television or other media interviews
  » Various social media platforms to share audit results and key messages about the audit outcomes. SAIs also increasingly use social media to reach civil society. This supplements SAI engagement with the formal media, who most SAIs have recognized as a powerful replicator of their findings
  » Expert panels (which the SAI establishes for inputs to the audit process) are used to convey the audit findings as part of the SAI’s communication strategy and feedback processes
  » Meetings with civil society to elucidate SAI audit results, and

  » Presentations prepared for specific civil society audiences such as professional associations, foundations, think-tank organisations, academia (with a focus on governance and accountability), etc.

- **Better-informed audits**: One of the main reasons why SAIs engage with civil society is to enhance their audit programmes and to obtain a better understanding of the audited entity, its environment and potential audit risks. Engagement with civil society provides the SAI with better insights about the effectiveness of services to citizens, and the quality and relevance of audits. Civil society, as users and/or beneficiaries of government services, affected groups or substantive topic experts, can potentially provide useful evidence on specific audit topics, or provide perspectives that could assist the SAI with deeper audit risk assessment and sample selection. These perspectives can range from well-organised data or research reports to rudimentary citizen reports on a variety of aspects such as government service delivery trends, the impact of government policy implementation, fraud risks or instances of fraud.

  Channels of engagement include –

  » Annual invitations from the SAI to civil society to **submit suggestions** for the SAI’s annual audit plans or audit topics. When considering civil society suggestions the typical criteria applied by a SAI would include risk potential; level of expenditure; change in key indicators; current events; special public interest, and preventive effect.

  » Providing opportunities on the SAI website for civil society to **make contributions** to planned performance audits where the information is used to inform the audit objective, scope and audit criteria.

  » SAI surveys among civil society as part of the audit process.

  » Mobile phone Apps that enable civil society to rate the quality of public services, and/or report corrupt activities, and **propose audit topics**, especially for performance audits.

  » **Public hearings** or online **feedback mechanisms** for civil society complaints, which follow a systematic approach to dealing with the grievances received. Mostly such mechanisms are established in accordance with the SAI’s mandate.

  » Whistle-blower mechanisms as an information channel for the SAI in relation to high-risk areas.

  » Some SAIs involve members of civil society in expert panels to obtain advice and feedback on particular topics, and for insights which are helpful to better define the subject to be audited, and possible approaches to define the audit questions and methodology.

  » In the case of **public policy evaluations** carried out by certain SAIs, civil society (or “stakeholder representatives”) is closely involved in most stages of the evaluations.
4. Benefits of SAI-civil engagement continued

- Social audits can also serve as a source of insight to the SAI based on information that the social auditors share with the SAI during a social audit where they cooperate with the SAI (see paragraph 4.4 on “social audits”).

4.2 Increased SAI capacity

Some SAIs partner with civil society to increase their capacity during audits. Examples of such cooperation include –

- Audits where the SAI includes civil society in the audit team. The SAI usually prepares the initial audit design before involving civil society as part of the audit team. Such audits are often guided by a formal agreement signed by the SAI, the relevant government authority, and the participating civil society organisations. Engagement with civil society during the execution phase of an audit has the potential to result in more comprehensive and inclusive audit evidence. (For some SAIs civil society participation in audits may not be possible given issues relating to mandate, confidentiality requirements and conflict of interest. In such instances, the parallel system of social audit may very well be considered. See also paragraph 5.8 for client confidentiality considerations during audits where civil society is involved.)

- In certain SAIs, civil society acts as an extension of the audit by receiving training and accreditation from the SAI to serve as monitors of government programmes. Known as citizen oversight, the volunteers focus on public works programmes, the contracting of goods and services, and other government interventions involving public resources. The civil society participation is voluntary and there is no contractual or pecuniary relationship between the volunteers and the SAI.

- In certain SAIs, civil society assists the SAI in building the capacity of the SAI’s auditors to better understand the subject-matter to be audited through “training”. The civil society organisations have expertise and help the auditors to better understand the context, the audit topic and the characteristics of the beneficiaries of the public programme to be audited.

- SAIs also gain insight from civil society on how best to design and conduct surveys for audits, and in some cases to help develop the audit framework and appropriate criteria against which the audit teams can conduct assessments.

4.3 Better reach and impact of audit results

SAIs pro-actively engage with civil society to present audit results and elucidate the implications of the audit findings. While such engagements help to disseminate the audit results, they also empower civil society to participate more effectively in the applicable accountability and governance processes. This enables civil society to play a more active role in the accountability ecosystem, gain ownership of audit reports, and possibly demand concrete responses from government to act upon audit recommendations. Examples of forums with whom SAIs engage include civil society networks or individual organisations, academic and research institutions, policy think-tanks, business and procurement forums, taxpayer associations, etc. Some SAIs use civil society expert panels after completion of audits to convey the audit findings as part of their communication strategy and as a feedback process.
Civil society can help SAIs in their efforts to better communicate their audit findings and make them accessible. Some civil society organisations have taken the initiative to monitor accountability information produced by SAIs by developing platforms to access and track audit results, while some have been set up specifically for monitoring government breaches and government’s progress in correcting such breaches, including the government’s response to the audit findings and recommendations. In some countries, civil society organisations train SAI stakeholders on the SAI’s role and how to make effective use of SAI audits results, including stakeholders such as parliament, the media or other CSOs, so that they can better understand the audit work. Furthermore, some civil society organisations are also well-connected to the media, which may be an asset when it comes to media follow-up of responses to audit results and the effective implementation of audit recommendations.

4.4 Greater accountability through social audits

Some SAIs engage civil society in relation to social audits.

The term social audit can mean different things to different global stakeholders. It can be described as a continuous process of public surveillance through which the potential beneficiaries and other stakeholders of a government activity or project are involved at every stage: from the planning to the implementation, monitoring and evaluation. A social audit can also be defined as a community-led process that facilitates public participation in the monitoring of government service delivery and expenditure. It assesses how well a government programme or project is performing from the beneficiary’s point of view. During the social audit process, community members – often supported by a civil society organisation – study government documents and compare them to their experiences as recipients of a public service. Evidence and experiences are collected, presented, and then discussed with government officials at a public hearing. A social audit is rooted in the facts and figures that the government itself releases in official documents, and focus is on the outcomes and impact of government services on key public service-users.

In the public accountability ecosystem, a well-executed social audit can therefore complement the very vital SAI audit, resulting in a more comprehensive accountability picture in support of the mission of the SAI and greater overall accountability.

When a SAI decides to support or cooperate on a social audit, it is good practice to clarify arrangements in a memorandum of understanding.
While the SAI and the social auditors will independently manage their respective audits, the typical areas of cooperation agreed to in the memorandum of understanding, may include the following:

<table>
<thead>
<tr>
<th>ON THE PART OF THE SAI</th>
<th>ON THE PART OF THE SOCIAL AUDITORS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Provide inputs that the social auditors may require for planning of the social audit.</td>
<td>Share in advance, their social audit implementation plan with the SAI.</td>
</tr>
<tr>
<td>Share information, within the SAI’s legal bounds, that could assist with the execution of the social audit.</td>
<td>Manage and coordinate social audits in line with an established plan of their own.</td>
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<tr>
<td>Establish a structured mechanism and intervals to receive insights from the social audit that may benefit the SAIs’ audit process.</td>
<td>Ensure that social audits are conducted in line with an established social audit methodology and practices.</td>
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<tr>
<td>Provide feedback on the extent to which the SAI has considered and incorporated into the audit process the information made available by the social auditors.</td>
<td>Ensure appropriate data integrity and quality in respect of the social audit information and reporting prior to sharing the information with the SAI.</td>
</tr>
<tr>
<td>Undertake its own risk assessment for social audit cooperation, and establish appropriate mitigation actions.</td>
<td>Establish a structured mechanism and intervals to share and report insights from the social audit to the SAI to benefit the audit process.</td>
</tr>
<tr>
<td>Share relevant aspects of the risk assessment with the social auditors to enhance their own risk management.</td>
<td>Maintain a transparent and inclusive social audit process that is visible to the political and administrative leadership and officials to enable constructive engagement on the social audit outcomes.</td>
</tr>
<tr>
<td>Disclose to auditees and key stakeholders those instances where, and how, the SAI intends to cooperate in social audits and how it intends to do so.</td>
<td>Undertake their own risk assessment for the social audit and establish appropriate mitigation actions.</td>
</tr>
<tr>
<td>Where appropriate, and with both parties recognising and respecting the mandate, independence, governance structures and internal processes of the other, may include in its reports and communication, material findings from the social audit.</td>
<td>Share relevant aspects of the risk assessment with the SAI to enhance its own risk management.</td>
</tr>
<tr>
<td>Undertake intermediate and final debriefings with the social auditors to enable continuous improvement.</td>
<td>Cover own costs in relation to the social audit cooperation.</td>
</tr>
<tr>
<td>Where affordable, help with the capacity building of social audit team members, and/or the development of social audit standards.</td>
<td>Undertake intermediate and final debriefing with the SAI on the social audit to enable continuous improvement.</td>
</tr>
<tr>
<td></td>
<td>Communicate to the SAI at set intervals and on a timely basis information relevant for the social audit cooperation.</td>
</tr>
<tr>
<td></td>
<td>Where appropriate and necessary, and with both parties recognising and respecting the mandate, include in its reports and communication, its cooperation with the SAI.</td>
</tr>
</tbody>
</table>
4. Benefits of SAI-civil engagement continued

4.5 Greater public support for SAI

In addition to the benefits outlined above, a long-term benefit and key driver for enhanced relations with civil society is the greater public support for the SAI generated by increased engagement.

Regular, transparent and open-minded engagements with civil society will result in greater knowledge and understanding by civil society of the essential role of the SAI within the accountability ecosystem, generating overall public trust. Not only will this enhance the SAI’s reputation among a wider group of civil society stakeholders, but also translate into enhanced public support for the SAI.

Support from civil society can be especially valuable when a SAI’s independence comes under threat and civil society can come to its defence, or where civil society pro-actively lobbies for greater SAI independence. SAIs should, however, guard against openly influencing civil society against key actors in the accountability ecosystem whom the SAI believes do not adequately support or value the relevance of the SAI.

Regular, transparent and open-minded engagements with civil society will result in greater knowledge and understanding by civil society of the essential role of the SAI within the accountability ecosystem, generating overall public trust.
International good practice has established five guiding principles for bringing civil society engagement into the public finance management value-chain. These five guiding principles are equally relevant when establishing effective SAI-civil society relations, namely that such relations should –

- Be **results focused**
- **Involve engagement** throughout the audit process
- Seek to **strengthen country systems**
- Be **context-specific**
- Be **introduced gradually**

In addition, SAIs that have taken the strategic decision to engage with civil society should consider applying the following additional principles and approaches:
5. Principles and approaches continued

5.1 Strategic clarity and alignment

The SAI should develop a clear strategy, in accordance with its mandate, for engaging with civil society. The engagement strategy should be aligned to the SAI’s overall strategic plan.

Good strategic planning principles should be applied, in particular clarity about the main purpose (strategic intent), the specific engagement objectives, the scope of engagements, and the indicators that the SAI will use to measure progress towards achievement of the engagement objectives. Most importantly, the strategy should be in line with the overall strategy of the SAI in support of overall effectiveness and impact of the SAI’s work.

The SAI will benefit from clear guidance regarding the criteria for CSOs to be selected for engagement, aimed at achieving a broad-based and well-balances range of civil society actors covering both national and local levels.

The SAI could consider informing its strategy with research about other global practices in SAI-civil society engagement, and where applicable, by carrying out a baseline assessment of the SAI’s existing civil society engagement practices.

5.2 Readiness to engage

The SAI needs to appraise its institutional and strategic willingness, openness and capacity to engage with civil society.

SAI leadership and management have to agree on the purpose and desired impact of involving civil society in the audit work. Having a strategic, structured approach – and strong SAI leadership vision and commitment – on what civil society engagement means before, during and after the audit work will greatly assist. Lack of understanding and buy-in from SAI management and staff can be a significant obstacle to success, and the SAI should consider including change management steps as part of the operationalisation of the strategy.

The SAI should also assess the readiness of both parties to engage, and the incentives that will drive such engagement and collaboration.

The SAI cannot presume that all civil society organisations will be eager to engage with SAIs. Understanding what it would take to leverage civil society support and the needs and incentives from civil society to effectively engage in the audit process are important. Readiness assessments can provide a preliminary idea of the risks and challenges and the general condition of civil society’s openness to engage with SAIs, and should be a prerequisite to launching a civil society engagement strategy.

Having a strategic, structured approach – and strong SAI leadership vision and commitment – on what civil society engagement means before, during and after the audit work will greatly assist.
5.3 Institutionalisation and effective implementation

The SAI should implement a proper operating model that will effectively translate the civil society engagement strategy into the everyday operations of the SAI.

Key elements to a fit-for-purpose and sustainable operating model will include:

- **Organisational and people arrangements**, including roles, responsibilities and reporting lines, as well as competencies required for engagement. Depending on the size of the SAI, it may want to establish a specific function with trained staff to drive the civil society engagement strategy, or at least integrate into an appropriate existing function, and ensure that it is properly resourced/budgeted for.

- **Processes**, including how the work will be carried out in the SAI and how information will flow – what will get done and where.

- **Governance**, including internal policies, delegation of authority, decision-making processes, and procedures – what will be overseen, what implementation risks identified, and controls put in place.

- **Monitoring and evaluation measures**, including key performance indicators at institutional level, as well as individual and team performance measures – what will be reported and how. Measuring the outcomes of SAI-civil society engagement can be a particularly challenging task, especially initiatives in which the main outcomes are derived from coalition building and improved capacity, which are largely intangible and difficult to measure. It will therefore be important for the SAI to carefully document processes over time in order to observe and demonstrate how they contribute to achieving the goals set at the beginning. To that end, goals must be measurable and articulated in a clear and concise manner.

- **Tools and technology**, including the systems, tools and data required to enable efficient execution of processes, and how these integrate (see also next paragraph). An important and recommended tool is [stakeholder mapping](#).

Any operating model of a SAI will of course be greatly reinforced by an enabling environment in which aspects of the SAI-civil society relationship is regulated by embedding it in legislation. Examples include statutory or regulatory provisions that enable [citizen audit requests](#), social audits, or legislation that enables civil society to [denounce alleged irregularities](#).

5.4 Leveraging technology

The SAI should leverage digital solutions and technology platforms to support cost-effective implementation of a SAI-civil society engagement strategy.

In our fast-changing world, technology is a critical success factor for any business process. It is essential therefore that SAIs will explore and adopt digital solutions and technology platforms that best support its civil society engagement strategy. Technology can make the exchange and provision of information more effective and also scalable. Technology should also be leveraged in the SAI’s internal management of civil society engagement processes. There are numerous technologies available to the SAI, including technology hardware, computer software, computer and smartphone applications, and other [emerging technologies](#).

Technologies that SAIs currently use include:

- User-friendly, dedicated online websites to inform all stakeholders, but that may have a particular civil society focus. (Websites that release relevant information to subscribed stakeholders are especially effective.)

- Social media platforms to keep civil society informed of the SAI’s audit outcomes and key messages.
5. Principles and approaches continued

- **Websites**, social media platforms and **smartphone applications** to solicit civil society views or **suggestions**.
- Smartphone applications that civil society can use to create audit data on various topics.
- Interactive data visualisation tools that enable civil society and other users of SAI data to experiment with different scenarios.
- **Internal management information systems** that the SAI uses to monitor and evaluate SAI-civil society engagements against its engagement objectives.

### 5.5 Citizen-friendly reports

**SAI reports and other communication products should be citizen-friendly.**

SAIs should always strive to produce simple, clear and user-friendly reports. This is a precondition for any SAI that wants to reach all of its stakeholders and makes sure that its messages are understood. When the SAI recognizes the civil society as a key stakeholder, however, audit report are more likely to be more accessible and devoid of complex, technical language.

Recognising that traditionally the SAI addresses its reports to a specific stakeholder such as parliament, requiring a specific style, the SAI can resort to the development of another type of reports. An increasing number of SAI produce **special Citizens’ Reports**, in some cases with help of civil society.

When audit messages are easy to understand they not only enhance transparency, but also increase the ability of civil society to participate in public accountability processes.

Having citizen-friendly reports should not preclude the possibility of regular engagements with civil society, as it helps civil society become acquainted with audit terminology and create a better understanding of the audit process.

### 5.6 Mutual understanding and respect

**Creating mutual understanding and mutual respect is of paramount importance when engaging with civil society.**

For effective engagement and collaboration between a SAI and civil society, both parties must understand each other. For this to happen, both parties need to have a shared understanding of their respective functional and operational mandates, including organizational structure, characteristics (strengths and weaknesses), the type of work each does, and the relationships they have with other stakeholders.

The SAI will need to take steps to get to know the sometimes complex world of civil society, and notably with actors that are most relevant, e.g. operating in the areas of transparency, accountability and service delivery, and their methods of operation. At the same time the SAI should ensure that civil society with whom the SAI engage, developed sufficient understanding of the SAI’s role, mandate, independence and audit process, making it a two-way street when creating understanding. If civil society actors understanding how and what work the SAI carries out, they will be able to contribute informed suggestions and relevant information, and will make it easier to manage expectations regarding goals to be achieved through mutual engagement.

Mutual respect is a key element of successful SAI and civil society cooperation, including respecting the independence of both sides. For example, it must be clear that the SAI is under no obligation to be accountable for way and extent to which shared information has been used in the execution of audits or SAI reports, and the civil society actor is not obliged to operate in ways that the SAI prefers.

Entering into a formal cooperation agreement is one way in which to clarify expectations and create mutual understanding of how information will be shared and used. Confidentiality is fundamental to progressing SAI-civil society relationships into strategic partnerships, and having open and regular communication facilitates effective
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cooperation, and creates opportunities to reflect on the measures of trust, ownership and mutuality on both sides.

In the process of building SAI-civil society relationships, both parties should be clear about potential challenges, and how to manage such challenges. For example:

- Acknowledging that any engagement, including the sharing of information, is voluntary.
- Acknowledging that there may be different methodologies of collecting information.
- Openness about the usability, reliability and relevance of information.
- Respecting confidentiality and ethical requirements applicable to both parties.
- Recognising challenges regarding information shared not falling within the scope and/or the period of the SAI's audit cycles.
- Capacity constraints on the part of the civil society partner or the SAI.
- Overcoming the technical audit terminology used in audit reports or capacity building materials supplied by the SAI. (Relationship-building could benefit from the SAI helping a civil society organisation develop technical capacity.)

When a SAI and civil society organisation decides to cooperate, a key aspect to agree on will be the platforms to be used when exchanging information, and the format of the data to be exchanged.

- Reaching an understanding between the SAI and civil society organisation on working protocols that will apply (expectations, information type and format, contact persons, etc.)
- Approaches to ensure that members of civil society participating in an audit have sufficient knowledge about the audit processes, and the skills and techniques so that their contribution can meet relevant quality standards.
- Agreeing on ways in which to prevent a one-sided relationship where the civil society organisation largely provides information.
- Periodical joint evaluation of the relationship between SAIs and civil society will help build trust between SAIs and the civil society actor in question.

The UN has issued practical guidance on good practices for stakeholder engagement in the context of Agenda 2030 and the SDGs, and the World Bank for citizen engagement in public finance management, that SAIs may find useful in building relations with civil society.

5. Principles and approaches continued

5.7 Risk management

When engaging with civil society, the SAI’s independence framework and its adherence to applicable codes of professional conduct and ethics should apply as normal.

SAIs pride themselves on being trusted public institutions. As such, their interactions with civil society should be undertaken in a responsible manner that safeguards their reputation and independence, underpinned by effective risk management. At the same time, and in order to maximise the value of its audits, SAIs have to do all it can to obtain an appropriate understanding of the audited entity and its environment in a continuous and dynamic way. SAIs are adept at using information obtained from the media, specialists and other public bodies to enhance the various stages of the audit process. In the same way, the SAI can benefit from using relevant information obtained from civil society.

SAIs work with civil society organisations as intermediaries between it and the citizen seeing that it is more efficient, and because many civil society organisations possess rich insights about the subject matter of audits. The SAI should, however, be aware that civil society organisations typically represent a specific interest of a specific group of citizens or interest group. Often CSOs also have to the interests
of its funders, founders and interest groups to contend with. As an audit is an independent and objective process, it is important that the SAI therefore will always have to be aware of and manage the potential risks of civil society organisations acting in self-interest. Furthermore, if the political environment within which the SAI finds itself may jeopardize the SAI’s engagement-objective of maximizing audit impact, close collaboration between the SAI and civil society organisations should be reconsidered.

The following are some of the ways in which a SAI can go about managing these engagement risks:

- Prior to engaging with any civil society organisations, the SAI can carry out an analysis that will inform any impartiality risks that could arise from an engagement or relationship. Such impartiality risks could include actual or perceived political views, affiliations, ideologies, etc.
- One of the key criteria for using information obtained from civil society organisations within audits, should be the reputation of the civil society organisation in question, determined by the relevance, credibility and material insights of the relevant operating context, sector or specific information relating to the auditee.
- The SAI can develop selection criteria and/or an accreditation process in order to mitigate risks when deciding which civil society organisations to engage with. Some SAIs have implemented formal vetting procedures.
- Information gathered should be tested for validity and quality against other information sources and the audit team’s knowledge of the operating context or auditee.
- SAIs can designate the responsibility for vetting to a specific unit or person within the SAI with broad knowledge of the contextual issues outside the SAI that may affect the SAI’s approach.
- Civil society organisations relationships, as with other external stakeholder relationships, can be included in the SAI’s risk management processes at institutional level, and be documented accordingly.
- SAIs who use civil society organisations to gather advice or obtain feedback on specific topics, can engage them in focus groups or as panels in order to have a plurality of views and thereby avoid the risk of bias.
- SAIs should take measures to ensure full respect for the rule of equality. Engagement with any particular civil society organisation may not be allowed to negatively affect the interests of other citizens.
- The SAI and civil society organisations can agree to respect and protect each other’s integrity and reputations, for example by agreeing working protocols or engagement terms to guide their cooperation.
5.8 Confidentiality and transparency

5.8.1 Confidentiality

The SAI should establish an adequate system for maintaining confidentiality of audit-related and other information when engaging with civil society.

Confidentiality and data protection provisions are common in SAI legislation, and is required by SAIs’ codes of conduct (see e.g. ISSAI 130). The SAI needs to put in place policies to appropriately provide or protect information and apply controls to eliminate or reduce to an acceptable level potential risks to confidentiality infringements when engaging with civil society.

5.8.2 Transparency

As in all matters, the SAI should be transparent about its engagements with civil society.

The trust relationship with the auditee being of obvious and utmost importance, it will be important for the SAI to disclose the level of involvement by civil society in an audit. The SAI should consider informing the auditee in advance of any evidence gathered with the help of civil society members or organisations, indicating which key audit matters their involvement relate to. Furthermore, the SAI should consider steps to clear the information with the auditee before it is reported in the audit report or the management report, although the final decision whether or not to use will remain with the SAI. It will also be helpful if the SAI can indicate to the auditee measures taken to maintain its objectivity and impartiality. This approach requires good communication with the auditee, and making sure that all procedures relating to civil society involvement in the audit are understood and covered.

In cases where members of civil society get involved in an audit activity where they obtain auditee evidence in the course of their cooperation, they should made aware of and will have to agree to comply with the SAIs’ confidentiality obligations, whether or not they have their own protocols for managing confidential information.

The trust relationship with the auditee being of obvious and utmost importance, it will be important for the SAI to disclose the level of involvement by civil society in an audit.
Implementing a SAI-civil society engagement strategy

A good strategy for SAI engagement with civil society will only succeed if effectively implemented. The figure below sets out the key implementation steps for a SAI to consider.

01 Strategic decision to embark on / strengthen SAI-civil society engagements
This could be preceded by research, and/or an assessment of the SAI’s current external stakeholder engagement practices.

02 Development of an engagement strategy aligned to SAI’s overall strategy
The strategy needs to at least include: Main purpose/strategic intent, key objectives, and a definition of successful engagements. Key SAI stakeholders should be consulted. Effective internal and external communication will ensure clarity of purpose and expectations, and promote buy-in.

03 Operationalize the strategy (internal focus)
Internal processes are likely to require policy updates; implementing vetting procedures; mapping the civil society actors; ensuring internal role clarity, and building the capacity to engage. (Some SAIs may want to first pilot the strategy to gain better understanding of this type of stakeholder.)

04 Operationalize the strategy (external focus)
This could include communication with key SAI stakeholders, and establishing relationships with identified civil society actors (building relationships of trust).

05 Evaluate success in terms of predetermined success measures
An effective internal monitoring system for all civil society engagements will be an essential enabler for these evaluations.

06 Refine and improve the strategy and operational planning
In the early stages of implementation, bi-annual evaluations and planning-adjustments may be necessary.
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